

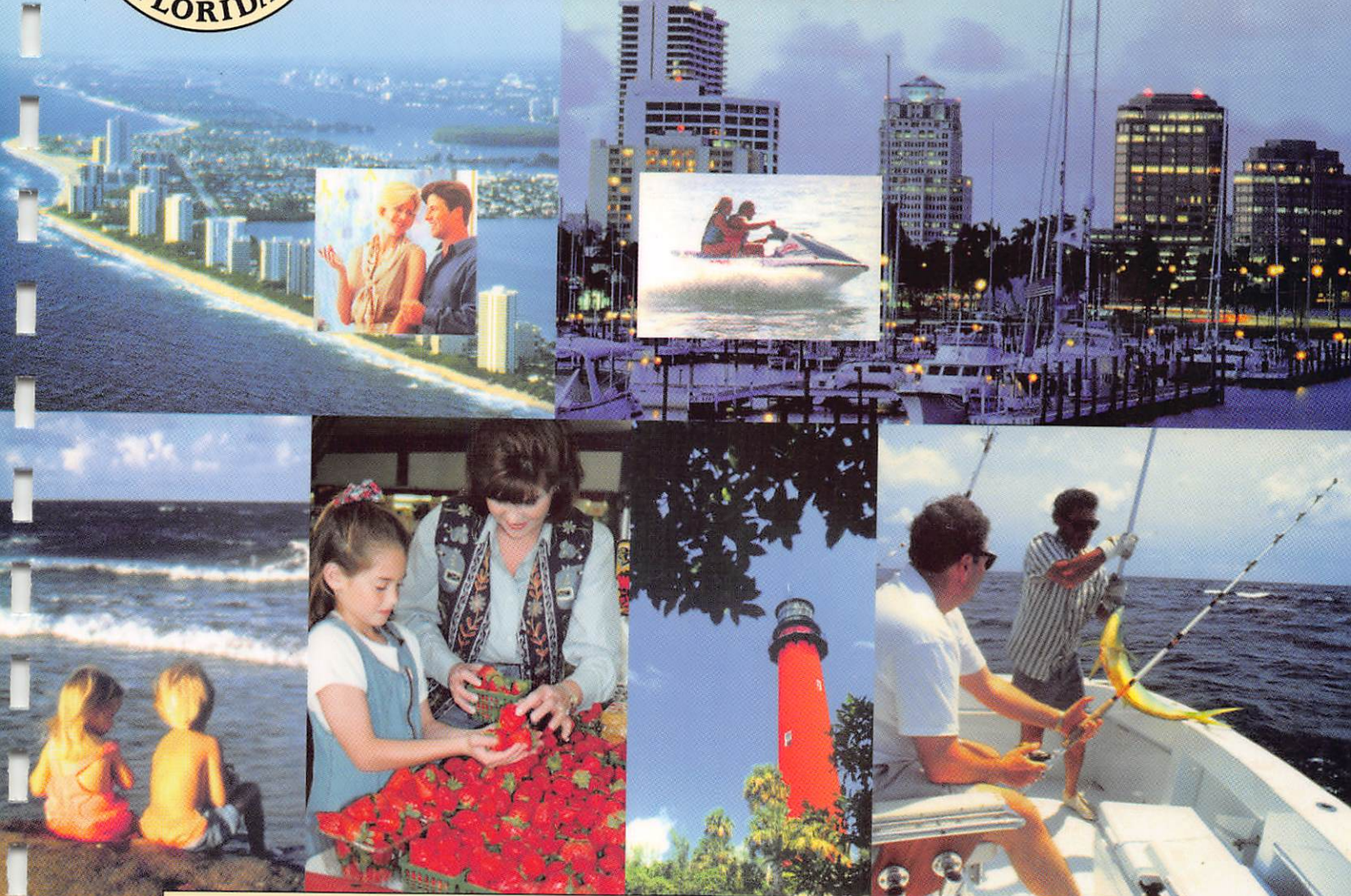


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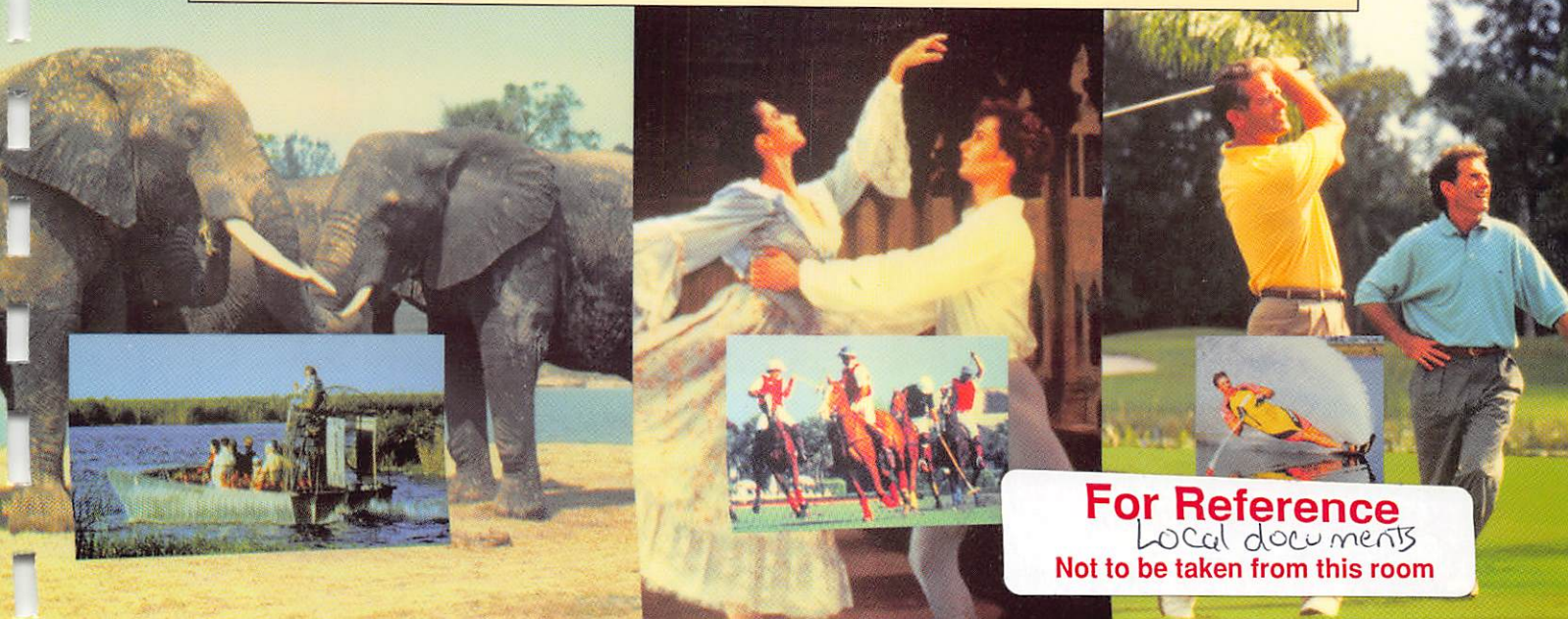
Palm Beach County  
Budget in Brief

# Budget in Brief

## Fiscal Year 1998-99



Board of County Commissioners of Palm Beach County, Florida



**For Reference**  
Local documents  
Not to be taken from this room





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## Acknowledgments

Special recognition is given to the following individuals for their efforts in coordinating and preparing the FY 1998-99 Budget.

### **Office of Financial Management & Budget** (in alphabetical order):

Sharon Bell	Financial Analyst II
Joseph Bergeron	Assistant Budget Director
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Richard Roberts	Director, OFMB
Ray Solaas	Financial Analyst II
Maurice Talo	Financial Analyst III
Eugene Villanueva	Financial Analyst II
Robert Ward	Financial Analyst II

### **Special thanks to:**

#### **County Commissioners**

for their early and continuous involvement in the budget process.

#### **County Administrator and Assistant County Administrators**

for their expanded participation in this year's budget process.

#### **Department Heads and Their Staff**

for their extraordinary effort in formulating the budget.



# Section A

## Budget Message

Amesbury  
Massachusetts





## Interoffice Communication

### County Administration

P.O. Box 1989

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### Palm Beach County Board of County Commissioners

Maude Ford Lee, Chair

Warren H. Newell, Vice Chairman

Karen T. Marcus

Carol A. Roberts

Mary McCarty

Burt Aaronson

Tony Masilotti

### County Administrator

Robert Weisman

**TO:** Maude Ford Lee, Chair  
and Members of the Board of County Commissioners

**FROM:** Robert Weisman  
County Administrator

A handwritten signature in black ink, appearing to read "Robert Weisman".

**DATE:** December 7, 1998

**SUBJECT: Adopted Budget - Fiscal Year 1998-99**

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I am pleased to present the adopted budget for FY 1998-99. This budget is based on a countywide millage rate of 4.6000 mills, 3.07% over roll-back.

During last year's budget preparation process the Board took a longer term budgeting focus by establishing five-year financial projections. This budget reflects the second year of the five-year plan. In developing the budget for FY 1998-99, staff proceeded on the basis of prior Board direction and on the five-year forecast. These projections are the basis for holding the countywide millage rate at 4.6 mills. Balancing the budget with this millage rate was challenging and required difficult funding decisions. However, the task was accomplished while maintaining the level and quality of services expected by the citizens of Palm Beach County, the goal of the five-year plan.

Additionally, this proposed budget maintains the level of undesignated reserves and fund balances which is indicative of the strong financial position of the County. Palm Beach County's AA bond rating places it among the elite of Florida's local governments in terms of creditworthiness. In order to keep that rating, it is essential that adequate reserves and fund balances be maintained.

The budget message summarizes the results of the budget process, key issues, and highlights major changes from last year's budget.

### **Budget, Millage, and Taxes**

The FY 1998-99 budget totals \$1,985,821,738 an increase of \$64.7 million, or 3.4% over the FY 1997-98 adopted budget. The net operating

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Affirmative Action Employer"

budget, which excludes capital, debt service (and related reserves), internal service charges, and interfund transfers, is \$918.0 million, an increase of \$53.4 million, or 6.2% from FY 1997-98.

Proposed taxes in comparison to roll-back are summarized in the following table.

<b>Taxing District</b>	<b>Millage Rate</b>	<b>Roll-back Calculation</b>
Countywide	4.6000	above roll-back by \$ 8,659,652 ( 3.07%)
Library	0.5246	above roll-back by 1,281,514 ( 7.46%)
Fire-Rescue:		
Main MSTU	2.7819	above roll-back by 6,657,259 ( 10.69%)
Jupiter MSTU	1.9962	above roll-back by 274,720 ( 5.23%)
Glades Regional MSTU	0.9594	above roll-back by 112,720 (17.34%)
Aggregate	6.0819	above roll-back by 16,985,865 ( 4.62%)

### **Property Values**

The estimated taxable value used in calculating millage rates for FY 1998-99 is \$63.220 billion, an increase of \$3.236 billion, or 5.4%, over the 1997 valuation. The net increase consists of new construction of \$1.515 billion and an increase of \$1.721 billion due to the revaluation of existing property. The overall increase of 5.4% is up slightly from the 4.8% increase last year.

### **Budget Preparation Guidelines**

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the Board of County Commissioners. The budget establishes priorities among competing governmental services and establishes levels of services that are within the fiscal capabilities of the County.

The budget development process began early in 1998 with the identification of key assumptions and update of budget forecasts. Instructions for preparing the budget were set forth in the Budget Instruction Manual which was distributed to County departments in February 1998. The following general guidelines were established:

- budgeted contingency amounts will be limited to FY 1997-98 levels;
- new positions should be prioritized and detailed justification should be provided; new positions are to be budgeted at 75% of the annual cost;
- any increases in the base budget must be justified by the department and approved by the Management Team; and
- supplemental funding requests should be limited to those items previously identified in the department's five-year projections or specifically approved by the Management Team.



Requests for new funding in the operating and capital budgets were carefully reviewed and prioritized by the Office of Financial Management and Budget and the Management Team. Detailed information including recommended departmental funding increases, capital projects, and reserves was presented to the Board during a budget workshop on June 3, 1998. In addition, staff and the Board reviewed major assumptions, salary policy, and supplemental funding requests.

**Major Changes in Countywide Tax Equivalent Funding: 1999 Compared to 1998**

The following table provides a summary of the areas that have significantly different funding levels in FY 1998-99.

Budget Factor	Impact on Ad Valorem Requirements (in million of dollars)	
	Increase	Decrease
Additional taxes from new construction and revaluation		\$14.1
Net increase in reserves	\$1.6	
Sheriff's budget, net	9.8	
Other Constitutional Officers, net, (reduction in DP charges)		2.0
Judicial	1.2	
Board departments and agencies	6.9	
Non-departmental operations	5.5	
Debt Service	1.2	
Increase in Economic Development funding	1.0	
Capital projects		1.0
Increase in major revenues		6.3
Increase in other revenues		0.7
Estimated impact of statutory reserve requirement	1.3	
Increase in beginning balances brought forward		4.4

Following is a discussion of the major budget factors listed in the preceding table.

Additional Taxes from New Construction and Revaluation - Increased ad valorem tax revenue of \$14.1 million (net of statutory reserves) will be generated from additional property values. Increases of \$1.721 in revaluations and \$1.515 in new construction brought total assessed value to \$63.220 billion for 1998.

Net Increase in Reserves - The Reserve for Balances Forward has increased over the previous fiscal year. It is necessary to maintain undesignated reserves for financial emergencies and is considered an indication of the financial health of the community by bond rating agencies.

Sheriff's Budget - The Sheriff's budget represents a 5.6% increase in ad valorem equivalent funding. The proposed budget includes salary increases of 4.5% based on performance plus a cost of living increase based on the CPI. Primary initiatives to be undertaken in FY 1998-99 include opening a new West Boca Substation, establishing the Eagle Academy for youth at risk, and creating a more effective Human Resource Unit.

Other Constitutional Officers - Included in this category are the following offices:

- The **Property Appraiser's** budget is estimated to be \$16.5 million. The general fund portion is \$13.7 million, a decrease of \$258,000 from FY 1997-98. The cost decrease is the result of a revised billing methodology being implemented for internal service charges by the Information Systems Services (ISS) Department.
- The **Supervisor of Elections'** budget increased \$480,045 over the prior year. This is the result of an additional election scheduled in FY 1998-99.
- The **Tax Collector's** budget is based on proposed taxes and fees determined by statute. This budget increased approximately \$1.5 million over the previous fiscal year.
- The **Clerk of the Courts'** budget decreased \$1.5 million, due in large part to a decrease in ISS charges. This cost decrease is the result of a revised billing methodology being implemented.

Judicial - This increase has three components. **Court Administration** submitted supplemental requests for five new positions to handle child support cases and \$100,000 for court appointed attorneys. The **State Attorney** requested new computer hardware and software, and additional budget for operating expenses. The **Public Defender's** budget includes funding for continuation of a special public defender program which began in 1997 and additional computers.

Board Departments and Agencies - Funding increases and decreases for each Board department are highlighted in the budget document under each Department Summary section titled "Significant Changes From Prior Year."

Non-Departmental Operations - The increase in non-departmental operations is primarily due to a change in the budgeting method for ISS enterprise costs. In prior years, normal operating costs were allocated to individual departments and Constitutional Officers. For FY 1998-99, these costs are budgeted in non-departmental operations. Additionally, budget of \$175,000



has been established for a Community Cultural Program. Of this amount, \$125,000 was funded by five commissioners who agreed to reallocate \$25,000 each from their district recreation assistance program. The remaining \$50,000 was funded from General Fund reserves. These funds will be matched dollar-for-dollar by the Cultural Council for grants in the areas of children's and multicultural activities.

Debt Service - Funding requirements will be greater in FY 1998-99 because of lower fund balances available for payment of debt service.

Increase in Economic Development Funding - Funding of the Economic Development program was re-established in FY 1998-99. Stimulating economic development will create job opportunities, diversify the local economy and increase the tax base.

Capital Projects - A total of \$9.1 million in ad valorem funding is required for FY 1998-99 capital projects. This is less than last year as balances forward and reserves are available to offset the current year ad valorem requirement. Proposed projects include \$1.275 million in recreation assistance funding and \$600,000 for beaches.

Increases in Major Revenues - Increases are budgeted in state shared revenue, sales tax, gas tax, and franchise fees. Further discussion on major revenues follows.

Increase in Other Revenue - Increases in this category include revenues from fines and forfeitures and occupational licenses.

Estimated Impact of Statutory Reserves - This revenue reserve represents the 5% statutory requirement applicable to most tax and tax-equivalent revenue categories.

Increase in Beginning Balances Brought Forward - The change in carryover is primarily due to higher than anticipated sales taxes and state shared revenues in FY 1997-98.

### **Revenues**

Palm Beach County maintains a strong reliance on the major revenue sources shown on the following table. Increasing revenues from the Half Cent Sales Tax indicate a strong economy and population growth. The rise in State Revenue Sharing Program receipts is primarily due to growth in the State's intangible tax and is affected by such factors as investment in stocks and bonds. Revenues from franchise fees and utility taxes, predominantly electricity and telecommunications, are subject to the weather and rate adjustments. Gasoline tax includes the Constitutional Gas Tax and the County Gas Tax which are used to fund operation and maintenance costs in the County Transportation Trust Fund, as well as road construction and acquisition. Overall, major revenues are budgeted to grow by almost 5% next fiscal year.

Growth is anticipated in the major revenue categories as the following chart indicates.

Revenue Category	FY 1998 Budget	FY 1999 Budget	% Change Budget-to- Budget
Gas Tax	\$10,347,000	\$10,660,000	3.0%
Half Cent Sales Tax	50,800,000	53,842,000	6.0%
Franchise Fees	17,306,000	18,495,500	6.9%
Utility Taxes	36,120,000	36,624,000	1.4%
State Shared Revenues	24,086,500	25,635,000	6.4%
Total	\$138,659,500	\$145,256,500	4.8%

### **Size of the Workforce**

The FY 1998-99 budget provides for 8,603 positions, of which 4,811 are funded in departments controlled by the Board of County Commissioners. Board departments have added 124 new positions, almost half of which are required for maintaining and staffing new parks and facilities and fire stations and for major ISS projects. Thirty-one of the 124 additional positions were added during FY 1997-98. The Constitutional Officers' employee complement increased by a net of sixty positions from the FY 1997-98 budget. The Sheriff's Office position count increased by sixty-six (including thirteen positions transferred from the Board's Weed & Seed program), the Tax Collector added three positions and the Clerk cut a net of nine positions. Court Administration's employee complement increased by nine positions: four were added in FY 1997-98 and five are planned for FY 1998-99.

### **Capital Projects**

This budget provides for future needs through capital investments that will result in new and improved libraries, parks, public buildings, and transportation projects. The FY 1998-99 Capital Improvement Program totals \$645.2 million. The largest component is \$195.7 million which is budgeted for the Road Program.

New funding in FY 1998-99 totals \$226.2 million, of which \$9.1 million is funded by ad valorem taxes. Other funding sources include gas tax (\$28.1 million), bond proceeds (\$30.8 million), impact fees (\$27.7 million), interest earnings (\$14.8 million) and enterprise revenues (\$81.9 million).



Major new projects or funding (stated in millions of dollars) include:

- \$ 7.1 Information Systems projects including CJIS/CIVIS, WAN, and Y2K compliance
- \$15.0 800 MHZ Trunked Radio System
- \$ 1.0 Year 2000 Public Buildings Modifications
- \$ 7.9 Parks and Recreation projects, including West Boca District "E"
- \$ 1.2 West Boynton Beach Library Branch expansion
- \$ 18.6 Airports projects
- \$ 22.8 Water Utilities projects
- \$ 16.8 Environmentally Sensitive Lands

**Summary**

The strategies utilized during the budget preparation process achieve the Board directive of maintaining adequate reserves and holding the countywide millage rate at 4.6 mills. Although most service levels were not increased, all County programs currently funded will continue to serve an ever-increasing population. Projections indicate a slow, steady growth in major revenues and property values, but population, growth, service demands such as for law enforcement, and State and Federal mandates will continue to make future budgets a challenge.

I would like to thank the Management Team, individual departments and the Office of Financial Management and Budget for their hard work and diligence to make this budget process a successful one. I would also like to thank the Board of County Commissioners for their leadership and responsibility.





## Section B

### Introduction

2004-2005  
2004-2005



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## Information About Palm Beach County

Located on the southeast coast, Palm Beach County is the largest of Florida's sixty-seven counties. The County's 2,268 square miles include 2,023 square miles of land and 245 square miles of surface water, making it the largest county east of the Mississippi River.

The surface water areas include the Intracoastal Waterway and approximately one-third of Lake Okeechobee. Lake Okeechobee is the largest freshwater lake in the state and the largest in the United States except for the Great Lakes. The County has 45 miles of shoreline and is 53 miles wide.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 74.9 degrees with an average of 82.0 degrees in the summer and 66.7 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 61.7 inches.

Close to several major Florida cities, central Palm Beach County is about one hour north of Fort Lauderdale, one and one-half hours north of Miami, and two and one-half hours south of Orlando.

### **History**

The first settlers in what is now Palm Beach County were Indian tribes such as the Tequesta, Jeaga, Caloosa and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean.

Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists were constructed, along with the first winter homes for seasonal residents.

In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901 they renamed the town Delray Beach, after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later the railroad came through on its way to Miami.



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The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held July 6, 1909 and West Palm Beach was designated the County Seat. By 1910, the County's population had grown to more than 5,500 residents.

The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom were the climate, an increase in the use of the automobile and a growing network of roads. The State encouraged the influx of new residents during the period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

The County remained largely undeveloped through the 1950's as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 2% annually. The County's estimated population for FY 1998-99 is 1,041,828 and is expected to continue to increase by at least 20,000 + residents each year.

### **Form of Government**

As a result of the November 6, 1984 general election, Palm Beach County became a Home Rule Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;



- 
- providing initiative procedures that allow voters to create, modify and amend local laws;
  - providing a process to modify or amend the Charter; and
  - providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners, which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety and welfare of County residents. In 1990, the Board changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Every two years, Commissioners elect a Chair to preside over meetings and serve as ceremonial head of the County. A Vice Chair is also selected to assume these duties in the absence of the Chair.

The County Commission considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County; and
- provision of cultural and recreational facilities and programs.

Additionally, the Board may enter into agreements with other governmental agencies for the joint performance of duties.

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government. With Commission approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents; and Central Services Departments.

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**General Operating Departments include:**

Airports  
Community Services  
County Cooperative Extension Services  
County Library  
Engineering & Public Works  
Environmental Resources Management  
Fire-Rescue  
Housing & Community Development  
Palm Tran  
Parks & Recreation  
Planning, Zoning & Building  
Public Safety  
Tourist Development  
Water Utilities

**Central Services Departments include:**

County Administration  
County Attorney  
Employee Relations & Personnel  
Facilities Development & Operations  
Financial Management & Budget  
Information Systems Services  
Internal Audit  
Public Affairs  
Purchasing  
Risk Management

In addition to the County Administrator, the Board of County Commissioners appoints County residents to serve as volunteers on various citizens' boards, commissions, committees and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the County Commission to meet special needs and to help solve the challenging issues facing County government.

Constitutional Officers and the Judiciary are the County Officials, other than the County Commissioners, who are elected by the voters. The Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney and the Tax Collector are the Constitutional Officers elected to four-year terms in general elections.

Palm Beach County is not a consolidated or "metro" form of government. The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.



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The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts and municipalities within the County also are not under the authority of the Board of County Commissioners.

### **Economic Trends**

Palm Beach County is Florida's largest county in area, third in population and ninth in density. Growth has been the major influencing factor of the County in the last several years. Population has increased approximately 2% annually since 1990, compared to double and triple that rate in the 1980's. The total non-exempt property valuation has increased 20.1% in the last five years.

Tourism and agriculture, together with the related service industries, are the leading sources of income for the County's residents. The "Glades" region is one of the nation's most productive agriculture areas. Palm Beach County is the largest agricultural county in Florida and the fourth largest in the United States, with annual sales in excess of \$2 billion. The County government is making a concentrated and continuing effort to increase the number of visitors to our area each year. Manufacturing, primarily electronics and other high tech products, also plays an important role in the County's local economy.

The County's labor force of approximately 482,000 earns a per capita income that is almost 156% of the national average. The largest employers in the County are:

<b>Company</b>	<b>Produce/Service</b>	<b>Employees*</b>
School Board	Education	16,800
Palm Beach County	Government	9,000
Pratt & Whitney	Jet Engines	5,100
Columbia PB Healthcare System Inc.	Health Care	4,000
Intracoastal Health Systems	Health Care	3,200
Motorola	Electronic Pagers	3,200
Florida Power & Light	Utility	2,300
Flo Sun Inc.	Agriculture	2,300
Boca Raton Resort & Club	Hotel	1,850
Bethesda Memorial Hospital	Health Care	1,600

\*Rounded



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### **Property Taxes**

Property taxes are a lien on all taxable property as of January 1 of each year. Taxes are due November 1 and are payable by April 1 of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an ad valorem tax (a tax based on the assessed value of real or personal property). The three types are:

**Real Estate** - covering land and the improvements thereon;

**Tangible Personal Property** - including property such as business fixtures, equipment and machinery; and

**Intangible Personal Property** - including stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (This is a State tax handled directly by the State of Florida.)

All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from ad valorem taxes. Additional exemptions are also available to widows, widowers, disabled veterans and totally disabled non-veterans.

The Board of County Commissioners levies a Countywide millage that applies to all property owners in the County on the net assessed value of property. (Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for each \$1,000 of net assessed value.)

Palm Beach County Fire-Rescue and the County Library are dependent districts under the control of the Board of County Commissioners. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves. Municipalities that belong to these districts are shown on Page B-7. The municipalities also levy millages to finance their local government's operating costs.

In addition to the Board of County Commissioners and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. These taxing districts are shown on Page B-8.

The other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.



## Bond Ratings

Ratings for the County's outstanding bond issues are as follows:

<u>Bond Issue</u>	<u>Moody's Investor's Service</u>	<u>Standard &amp; Poor's</u>
45.625M GO Ref. Bonds, Series 1998	Aa2	AA
50M Environmental Sensitive Lands GO Bonds, Series 1994	Aa2	AA
1.950M GO Ref. Bonds, Series 1994A	Aa2	AA
57.44M GO Ref. Bonds, Series 1994B	Aa2	AA
23.375M GO Refunding Bonds, Series 1993	Aa2	AA
50M Environmental Sensitive Lands GO Bonds, Series 1991	Aa2	AA
26.38M Criminal Justice Fac. Rev Bonds Series 1994	Aaa	AAA
9.375M Non-Ad Valorem Rev. Bonds, Series 1995	Aaa	AAA
8.585M Pub Impv. Rec. Fac. Rev. Bonds, Series 1994	Aaa	AAA
15.175M Public Impr. Revenue Bonds, Series 1995	Aaa	AAA
26.3M Parks & Rec. Fac. Revenue Bonds, Series 1996	Aaa	AAA
28.01M Stadium Facilities Revenues Bonds, Series 1996	Aaa	AAA
22.425M Rev. Impr. Bonds, Series 1997	Aaa	AAA
1M Glades Health Facility, 1984	Not Rated	Not Rated
22.245M Revenue Refunding Bonds, Series 1993	Aaa	AAA
26.515M Rev. Ref. Bonds, 1993 Refund Series 1986 Pub. Impv. Bonds	Aaa	AAA
30.73M Beach Acq. Refunding, Series 1993	Aaa	AAA
233.62M Criminal Justice Facilities Bonds, Series 1990	Aaa	AAA
117.485M Criminal Justice Facilities Refunding Bonds, Series 1993	Aaa	AAA
32.725M Criminal Justice Fac. Refunding Bonds, Series 1997	Aaa	AAA
10.47M Airport Centre Rev. Bonds, Series 1992	Aaa	AAA
90.69M Airport Ref. Revenue Bonds, Series 1992	Aaa	AAA
3.85M Airport Sys. Taxable Subordinated Indebtedness Series 1989	Aaa	AAA
94.815M Airport Ref. Revenue Bonds, Series 1991	Aaa	AAA
56.745M Water & Sewer System, Series 1984	Aaa	AAA
18.645M Water & Sewer System, Series 1985	Aaa/VMIG 1	Not Rated
59.53M W&S Ref. Revenue Bonds, Series 1986	Aaa	AAA
38M W&S Revenue Bonds, Series 1989	Aa	AA
15M W&S Revenue Bonds, Series 1993A	Aaa	AAA
29.875M W&S Revenue Bonds, Series 1993B	Aaa	AAA
54.65M W&S Revenue Bonds, Series 1995	Aaa	AAA
30M Water & Wastewater Rev. Bonds, Series 1998	Aaa	AAA

## Other

On February 11, 1981, an election was held in which Palm Beach County's blue-collar workers selected the Communication Workers of America to represent them. On May 12, 1981, the Communications Workers of America was certified as sole and exclusive bargaining agent with respect to wages, hours, terms and conditions of employment for employees within the bargaining unit. The bargaining unit consists primarily of Palm Beach County's blue-collar workers.

# Palm Beach County Board of County Commissioners Organizational Structure



**Constitutional Officers** including the Sheriff, Property Appraiser, Tax Collector, Supervisor of Elections, Clerk of the Courts, State Attorney and Public Defender, and Judiciary.

## Electorate

### Board of County Commissioners

Maude Ford Lee, Chair  
Karen T. Marcus  
Carol A. Roberts  
Mary McCarty  
Warren H. Newell, Vice Chairman  
Burt Aaronson  
Tony Masiotti

**County Attorney**  
Denise Dytrych

**County Administrator**  
Robert Weisman, P.E.

**Internal Auditor**  
Jennie Boyer, Acting

**Deputy County Administrator**  
Patrick Miller

**Engineering & Public Works**  
Edwin Jack

**County Engineer**  
George Webb

**Public Affairs**  
Denise Coté

**Information Systems Services**  
Steve Bordelon

**Financial Management & Budget**  
Richard Roberts

**Fire-Rescue**  
Herman Brice

**Assistant County Administrator**  
William Wilkins

**County Cooperative Extension Service**  
Clayton Hutcheson

**Office of Economic Development**  
Mike Tarlitz

**Office of Equal Opportunity**  
Harry Lamb

**Housing & Community Development**  
Remar Harvin

**Office of Minority/Women Business Enterprise**  
Charles Collins

**Tourist Development**  
Charles Lehmann

**Workforce Development Board**  
Ken Montgomery

**Employee Relations & Personnel**  
Brad Merriman

**Environmental Resources Management**  
Richard Walesky

**Facilities Development & Operations**  
Audrey Wolf

**Planning, Zoning & Building**  
Dominic Sims

**Special Projects**  
BCC Agenda Coordination

**Treasure Coast Regional Planning Council**

**Assistant County Administrator**  
Jean Creamer

**Community Services**  
Ed Rich

**Library**  
Jerry Brownlee

**Parks & Recreation**  
Dennis Eshleman

**Purchasing**  
Douglas Myers

**Risk Management**  
Carol Zoellner

**Water Utilities**  
Gary Demlan

**Public Health Unit**  
Jean M. Malecki, M.D., M.P.H.

**Housing Finance Authority**  
Earl Mixon

**Assistant County Administrator**  
Vincent Bonvento

**Airports**  
Bruce Pelly

**Criminal Justice Commission**  
L. Diana Cunningham

**PalmTran**  
Robert Finke

**Public Safety**  
Paul Milelli

**Metropolitan Planning Organization**  
Randy Whitfield

**Court Programs**  
Susan Ferrante

**Solid Waste Authority**  
Don Lockhart

### Legend

- Solid line indicates a direct line of authority
- - - Dotted line indicates a partial line of authority or funding
- County agencies
- ▤ Agencies with a relationship to the Board of County Commissioners
- Agencies with an administrative tie to the Board of County Commissioners

Revised 11.24.98



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## **Other Principal Officials Palm Beach County Government**

### **Appointed Officials**

Robert Weisman, County Administrator  
Denise Dytrych, County Attorney  
Jennie Boyer, Interim Internal Auditor

### **Office of Financial Management and Budget**

Richard Roberts, Director  
Elizabeth Bloeser, Budget Director  
Joseph Bergeron, Assistant Budget Director

### **Constitutional Officers**

Dorothy H. Wilken  
Clerk of the Court

John K. Clark  
Tax Collector

Robert W. Neumann  
Sheriff

Gary R. Nikolits  
Property Appraiser

Theresa LePore  
Supervisor of Elections

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## **Budget Philosophy and Process**

### **Philosophy**

Palm Beach County is committed to providing quality service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's financial plan, or budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

### **Process**

#### **Fiscal Year**

Palm Beach County's Budget is based on a fiscal, rather than calendar, year. The year begins on October 1 and ends on September 30. Thus, FY 1998-99 runs from October 1, 1998 through September 30, 1999.

#### **Statutory Requirements**

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs that (among other requirements) a budget be prepared annually, and that it must be balanced. It further provides for amendment of the budget in limited circumstances, and prohibits expenditures in excess of budgeted amounts.

#### **Funds Included**

The County's budget is consolidated, and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

#### **Basis of Accounting**

The County's accounting records for general governmental operations are maintained on the modified accrual basis; i.e., revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received and the related liabilities are incurred. The County's proprietary operations are maintained on the full accrual basis; i.e., revenues are recognized when earned and expenses are recognized when incurred.

#### **Budget Development Process**

Initial projections of tax requirements for FY 1998-99 indicated that a tax increase of up to \$30 million above the FY 1997-98 millage rate could be necessary in order to maintain service levels. Instructions for the FY 1998-99 budget were formulated with the goal of achieving a budget with the Countywide millage at the same rate as FY 1997-98. Departments were allowed a 4% increase in personal services to accommodate anticipated salary increases. Other operating costs were limited to FY 1997-98 levels less one-time costs plus the annualization of FY 1997-98 budgeted supplemental requests, unless increases were adequately justified as being uncontrollable.



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All Department requests were due from March 13-27, with Constitutional Officers' proposed budgets due May 1st or as specified by State Statute. Funding all requests would have resulted in a tax increase of \$22.7 million above the FY 1997-98 rate. Workshops were held with the Management Team on May 8 and 20 and the proposed millage was reduced to the FY 1997-98 rate. A workshop with the Board of County Commissioners was held on June 3. Based on Board direction at the workshop, minor changes were made and a tentative budget distributed on June 29.

The Board held a meeting on July 8 to consider the recommended budget. At the conclusion of this workshop, a Tentative Budget was approved. Public Hearings were held on September 8 and 24 to receive public comments on the Tentative Budget and adopt a final FY 1998-99 budget.

The Adopted Budget became effective on October 1, 1998.

### **Amendments after Adoption**

Florida Statutes specifically direct that, upon the final adoption of the budgets, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board of County Commissioners provided that the total appropriations of the fund not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.
3. The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
4. A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as transfers of appropriations from one line item to another within a department. The Director of OFMB may also approve transfers from designated capital reserves to establish budgets for projects previously approved, transfers between school impact fee reserves and appropriation units within the same fund, and transfers from reserves for donations when funds have been donated for specific purposes.





Section C  
Budget Summary  
Information





# Overview





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## Budget Summary Total Comparison

### FY 1997-98 Adopted Budget to FY 1998-99 Adopted Budget

#### What is the Budget?

The **budget** is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government. Included in the format are estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the level of service represented by workload measures. In practice, the "budget" may be the plan presented to the appropriating body for adoption, labeled tentative, or the adopted budget, which is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

#### Total Budget

The total FY 1998-99 Budget is the tentative budget. It includes budget transfers from one fund to another and payments from one County department to another for services received.

#### Net Budget

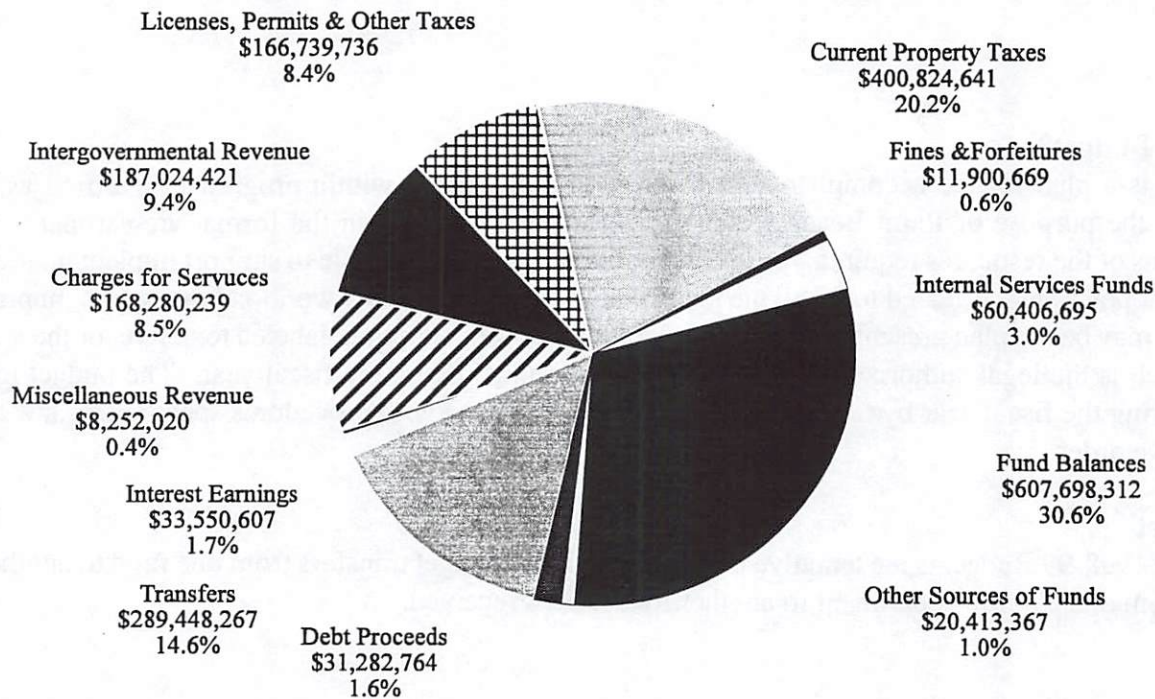
The Net Budget subtracts Internal Service Funds, transfers of money from one fund to another, and payments from one department to another for services rendered, from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is to be recorded.

	<b>FY 1997-98 Adopted Budget</b>	<b>FY 1998-99 Adopted Budget</b>
Total Budget	\$1,921,106,433	\$1,985,821,738
Less: Internal Service Funds	(71,700,291)	(72,276,087)
Interfund Transfers	(326,000,481)	(289,448,267)
Interdepartmental Charges	(19,752,744)	(20,022,015)
<b>Net Budget</b>	<u><b>\$1,503,652,917</b></u>	<u><b>\$1,604,075,369</b></u>
Budgeted Reserves	\$311,293,816	\$353,244,736
Budgeted Expenditures	1,192,359,101	1,250,830,633
<b>Net Budget</b>	<u><b>\$1,503,652,917</b></u>	<u><b>\$1,604,075,369</b></u>



## Sources of Funds by Category

### Total all Funds \$1,985,821,738



County revenues come from many sources, of which Property Taxes represent only 20.2% of the total. Of current revenues (excluding fund balance), property taxes represent 29.1% of the total.

**Licenses, Permits, & Other Taxes** include permit and building fees, delinquent property taxes, electricity and cable franchise fees, utility service taxes and sales and use taxes.

**Intergovernmental Revenues** consist of state revenue sharing, gas taxes, and state and federal grants.

**Charges for Services** include revenues from park user fees, emergency service fees, fire protection fees, bus fares, airport landing fees, water and sewer fees and other types of user fees.

**Interest Earnings** are revenues generated by funds invested by the County until they are needed for expenditures. Reserves generate a significant amount of interest earnings.

**Transfers** occur between funds. A transfer out of one fund is reflected as an expense while the offsetting transfer into another funds appears as a revenue.

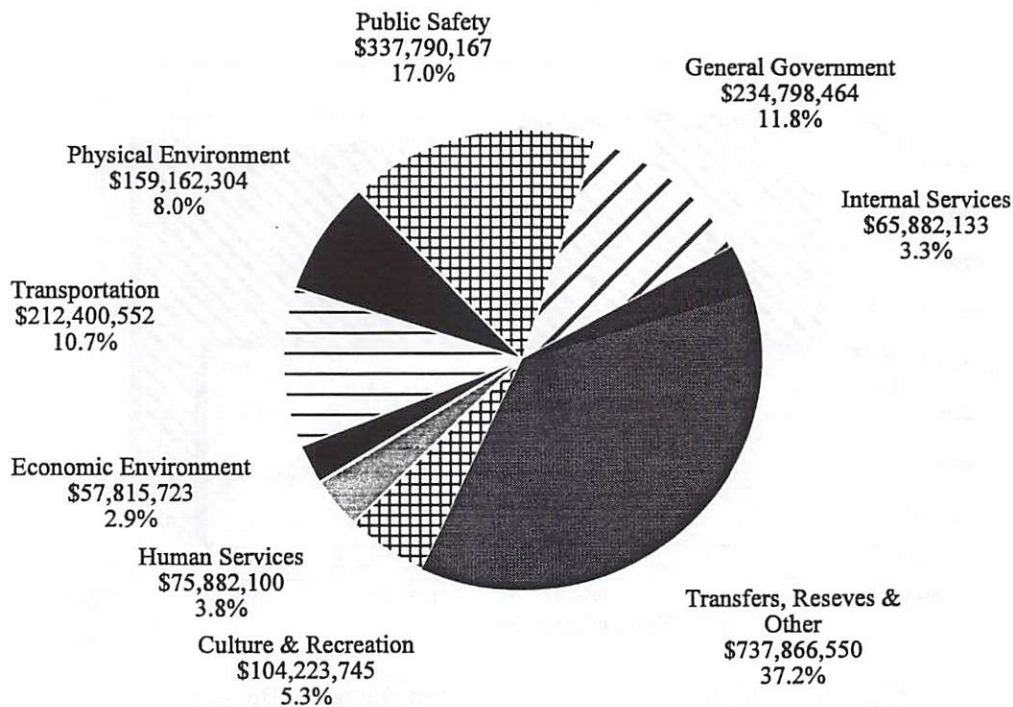
**Debt Proceeds** represent revenue from bonds for \$15 million that will be issued for the 800 MHz. Trunked Radio System. Also included is a letter of credit for \$15.8 million for the Donald Ross Road Bridge, which will not be drawn against unless needed for cash flow purposes.

**Fund Balance** represents carry-over funds from the prior fiscal year, and is 30.6% of the total budget. A major component of Fund Balance is Reserves, which are discussed in the appropriation section.

**Internal Service Fund Charges** represent revenues received by County Departments for services provided to other County Departments.

## Expenditures by Function

### Total all Funds \$1,985,821,738



**General Government** - Services provided by the County for the benefit of the public and the governmental body as a whole.

**Public Safety** - Services provided by the County for the safety and security of the public.

**Physical Environment** - Functions performed by the County to achieve a satisfactory living environment for the community as a whole.

**Transportation** - Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians.

**Economic Environment** - Expenditures used to develop and improve the economic condition of the community and its citizens.

**Human Services** - Expenditures with the purpose of promoting the general health and well-being of the community as a whole.

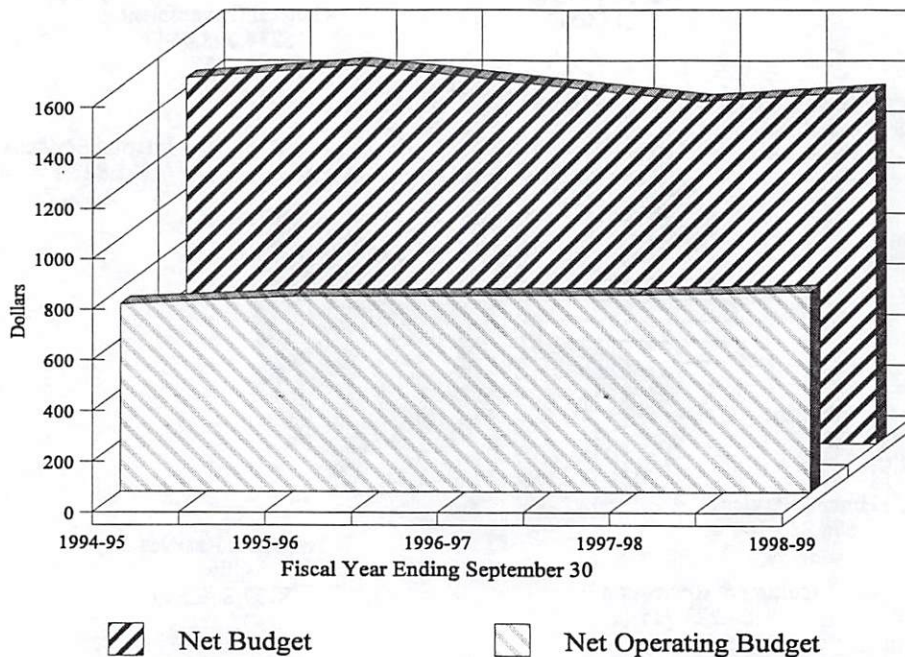
**Culture and Recreation** - Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs.

**Transfers, Reserves and Other** - Funds which are transferred from one County fund to another and funds which are set aside to provide for unforeseen expenses, fund balance and payments of principal for County bonds.

**Internal Services** - Expenses incurred through services provided by one County agency to another.



## Constant Dollar Costs Per Capita

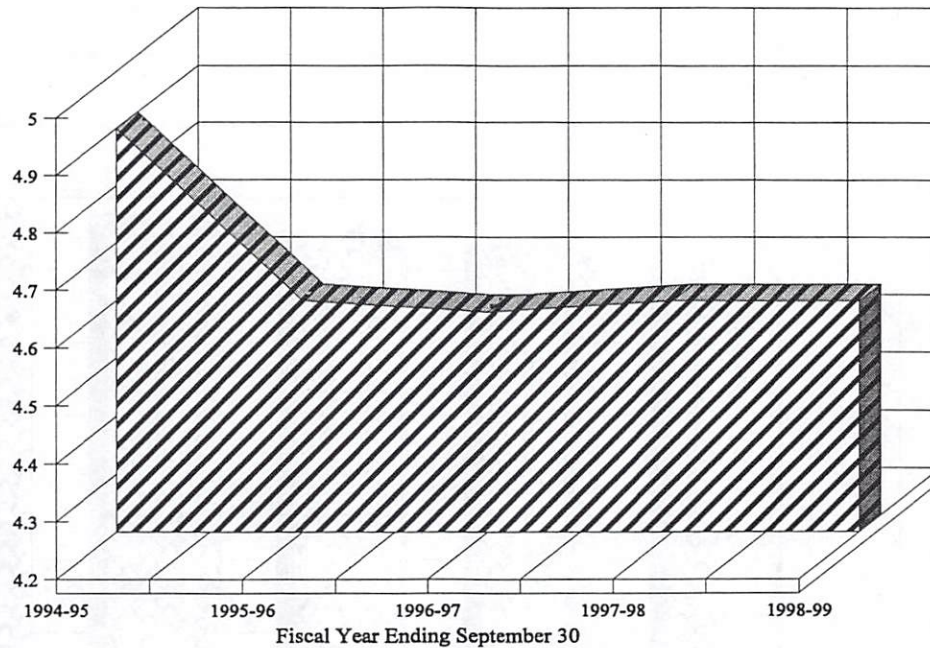


	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Net Budget	\$1,441	\$1,492	\$1,421	\$1,350	\$1,391
Net Operating Budget	\$739	\$768	\$771	\$776	\$789

Palm Beach County's net budgets and net operating budgets for the fiscal years ending September 30, 1995 through 1999 are presented in constant dollars per capita to counter the effects of inflation and growth. The base year used for this presentation is FY 1994-95.

In FY 1998-99, the net budget in constant dollar cost per capita increased by 3.0%, while the net operating budget in constant dollar cost per capita increased 1.7%. After increases in prior years to maintain the level of service and provide much needed infrastructure for a growing Palm Beach County, the net budget in constant dollar cost per capita has decreased from \$1,441 in FY 1994-95 to \$1,378 in FY 1998-99. At the same time, the net operating budget experienced modest increases throughout the five year period.

## Board of County Commissioners Employees Per 1,000 Population



<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1996-97</u>	<u>FY 1997-98</u>	<u>FY 1998-99</u>
4.90	4.60	4.58	4.60	4.60

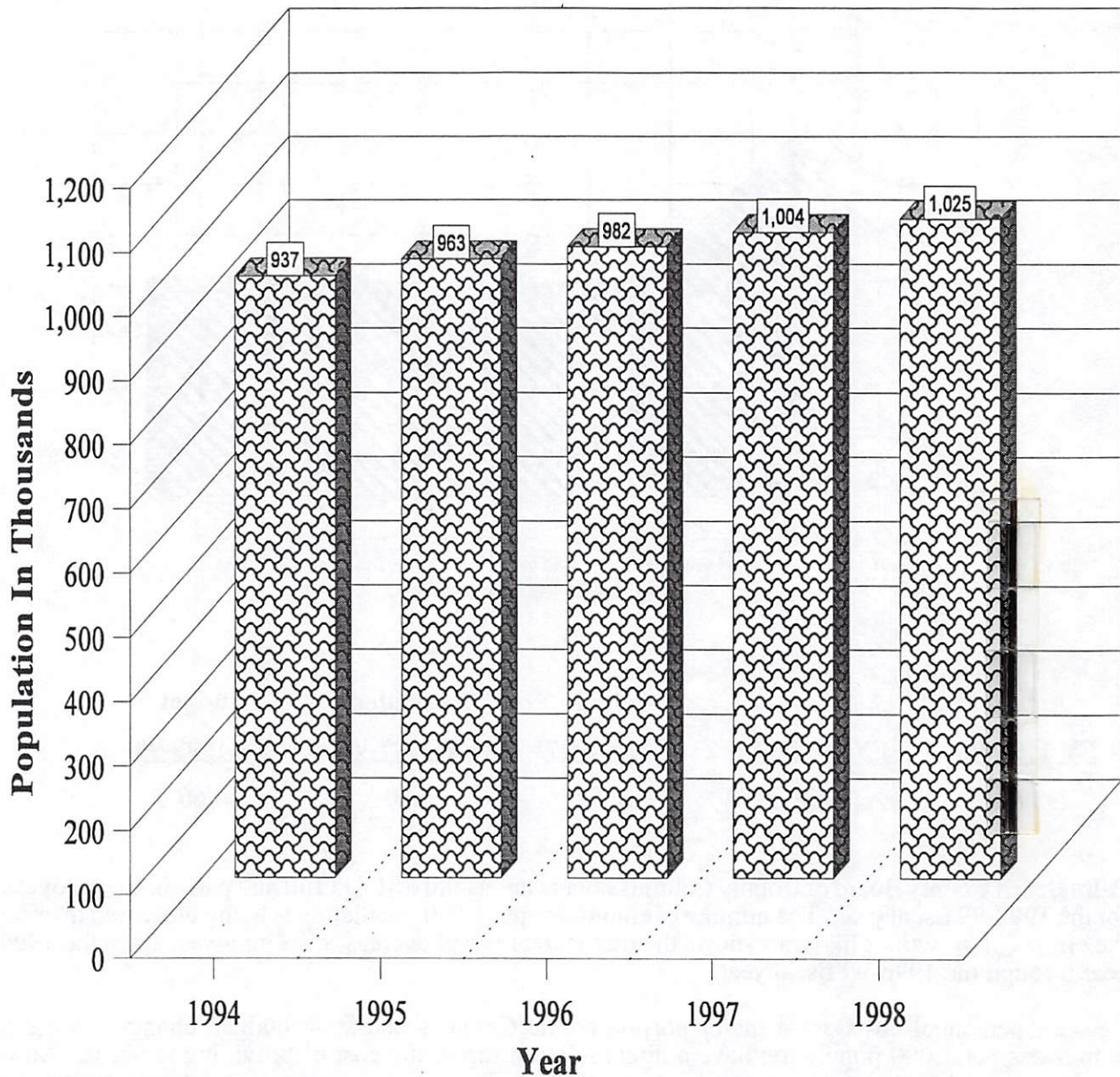
Palm Beach County Board of County Commissioners has a total of 4,811 full and part-time employees budgeted for the 1998-99 fiscal year. The number of employees per 1,000 population is being presented in order to reflect the effects of growth. This chart shows the true increases and decreases in employees from the 1994-95 fiscal year through the 1998-99 fiscal year.

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. An increase in employees per 1,000 population could indicate that the County is becoming more labor intensive, productivity is declining or service levels are increasing.

As indicated by the above graph, the Board's employees per 1,000 population shows a downward trend since the 1994-95 fiscal year. This indicates that the County is becoming less labor intensive and productivity is increasing. The large decrease for FY 1995-96 is due to the transfer of 279 County Home employees to the Health Care Taxing District. Without this transfer, the ratio would have been 5.02 employees per 1,000 population.



## Population Comparison



As indicated by the above graph, the overall population for Palm Beach County has increased 11.1% over the past five years. Growth is not without challenges. An expanding population has expanding needs for services such as law enforcement, fire and rescue, human services, transportation and recreation.

Additional people place additional demands on existing facilities creating expanded maintenance needs and ultimately the need for new facilities.

# Property Taxes





## Ad Valorem Taxes Countywide and Dependent Taxing Districts

	<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1996-97</u>	<u>FY 1997-98</u>	<u>FY 1998-99</u>	<u>FY 1998-99 Tax*</u>
Countywide	4.5193	4.5191	4.5191	4.8666	4.8582	\$307,140,692
Dependent Taxing Districts:						
Library District	0.4437	0.4838	0.4997	0.4997	0.5246	\$ 18,469,298
Fire-Rescue Main MSTU	2.5539	2.5293	2.4998	2.5764	2.7819	\$ 68,923,820
Glades Region Fire MSTU	0.4495	0.6764	0.8094	0.8019	0.9594	\$ 762,645
Jupiter Fire-Rescue	n/a	n/a	n/a	1.9334	1.9962	\$ 5,528,186

\* Ad valorem taxes for FY 1998-99 are based upon the tentative 1998 Certification of Taxable Value, multiplied by the millage for FY 1998-99.

The above millage rates are those levied by the Palm Beach County Board of County Commissioners for Countywide and Dependent Taxing Districts. All property owners with taxable properties located within Palm Beach County will pay the Countywide millage. The millages shown for the Dependent Taxing Districts will apply to properties located within those Districts.

A "mill" is one-tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

A property owner with property assessed at \$100,000 and a homestead exemption of \$25,000 will pay the above Countywide millage on \$75,000 of taxable value, calculated by the following formula:

$$(\text{Assessed Value} - \text{Homestead Exemption}) \div 1000 \times \text{Millage rate} = \text{Ad Valorem Tax}$$

Countywide Example:

$$(\$100,000 - 25,000) \div 1000 \times 4.8582 = \$ 364.37$$

Note that the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

There are numerous other taxing authorities within Palm Beach County which levy taxes in addition to the Palm Beach County Board of County Commissioners. Examples of these other taxing authorities include the South Florida Water Management District, the School Board of Palm Beach County, various municipalities and independent taxing districts.



# Board of County Commissioners

## Percent Increase In Millage Over Rolled-Back Rate (1)

	FY 1998-99 Rolled-Back Rate		FY 1998-99 Proposed Taxes		Proposed Increase		
	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>% Increase Over Rolled-Back Rate</u>
Countywide (2)	4.4717	\$282,150,758	4.6000	\$290,810,410	0.1283	\$8,659,652	3.07 %
County Library District	0.4882	17,187,784	0.5246	18,469,298	0.0364	1,281,514	7.46 %
Fire-Rescue MSTU	2.5132	62,266,561	2.7819	68,923,820	0.2687	6,657,259	10.69 %
Jupiter Fire-Rescue	1.8970	5,253,466	1.9962	5,528,186	0.0992	274,720	5.23 %
Glades Regional Fire MSTU	0.8176	649,925	0.9594	762,645	0.1418	112,720	17.34 %
Aggregate	5.8132	<u>\$367,508,494</u>	6.0819	<u>\$384,494,359</u>	0.2687	<u>\$16,985,865</u>	<u>4.62 %</u>

(1) Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

(2) Exclusive of proposed voted debt millage rate of 0.2582.

(3) Aggregate Millage Rate is the sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate.

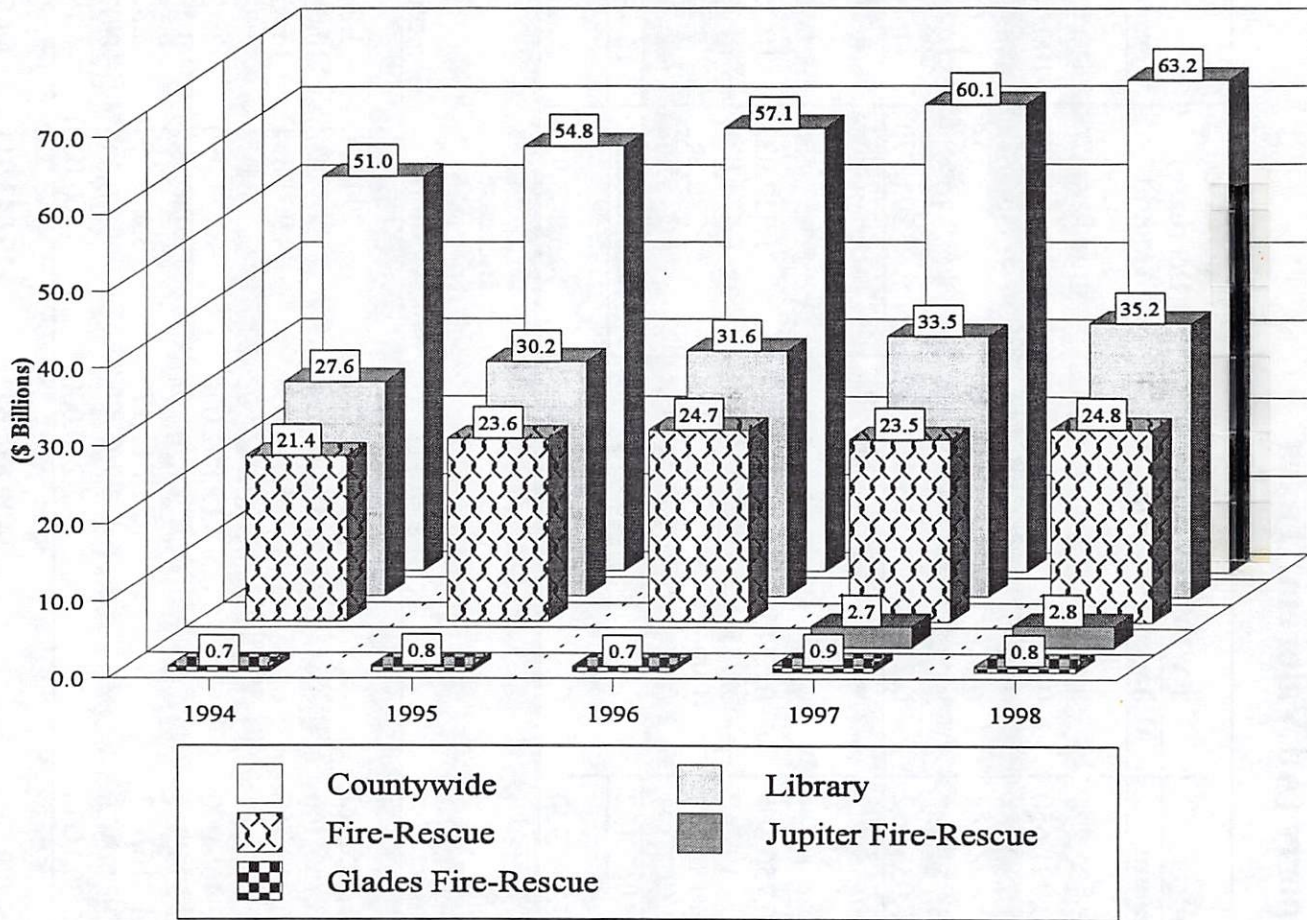


## Changes in Property (Ad Valorem) Taxes

	FY 1997-98 Budget		FY 1998-99 Budget		Increase (Decrease) Amount	Percent
	Millage	Amount	Millage	Amount		
<b>Countywide</b>						
General Fund	2.0811	\$125,172,871	4.3423	\$274,518,704	\$149,345,833	119.31%
Fine & Forfeiture Fund	2.3441	140,991,650	0.0000	0	(140,991,650)	-100.00%
County Transportation Trust	0.0121	727,784	0.1138	7,194,397	6,466,613	888.53%
Capital Outlay	0.1103	6,634,264	0.1165	7,365,090	730,826	11.02%
Public Buildings Improvement Fund	0.0524	3,151,727	0.0274	1,732,219	(1,419,508)	-45.04%
Voted Debt Service	0.2666	16,035,312	0.2582	16,330,282	294,970	-1.14%
<b>Sub-Total Countywide</b>	<b>4.8666</b>	<b>\$292,713,608</b>	<b>4.8582</b>	<b>\$307,140,692</b>	<b>\$14,427,084</b>	<b>4.93%</b>
<b>Dependent Districts</b>						
County Library	0.4997	16,756,365	0.5246	18,469,298	1,712,933	10.22%
Fire-Rescue Countywide MSTU	2.5764	60,449,742	2.7819	68,923,820	8,474,078	14.02%
Jupiter Fire MSTU	1.9334	5,157,844	1.9962	5,528,186	370,342	7.18%
Glades Regional Fire MSTU	0.8019	703,171	0.9594	762,645	59,474	8.46%
<b>Sub-Total Dependent Districts</b>		<b>\$83,067,122</b>		<b>\$93,683,949</b>	<b>\$10,616,827</b>	<b>12.78%</b>
<b>Total Property Taxes</b>		<b>\$375,780,730</b>		<b>\$400,824,641</b>	<b>\$25,043,911</b>	<b>6.66%</b>
		<b>FY 1997-98</b>		<b>FY 1998-99</b>	<b>Increase</b>	
<b>Use of Property Taxes</b>		<b>Budget</b>		<b>Budget</b>	<b>(Decrease)</b>	<b>Percent</b>
					<b>Amount</b>	
County Commission - Countywide		\$84,782,441		\$90,889,519	\$6,107,078	7.20%
County Commission - Voted Debt Service		16,035,312		16,330,282	294,970	1.84%
County Library		16,756,365		18,469,298	1,712,933	10.22%
Fire-Rescue		66,310,757		75,214,651	8,903,894	13.43%
Sheriff		136,932,981		146,205,993	9,273,012	6.77%
Property Appraiser		12,465,000		12,892,050	427,050	3.43%
Judicial System		12,579,713		13,820,196	1,240,483	9.86%
Clerk of the Courts		24,816,733		21,511,179	(3,305,554)	-13.32%
Supervisor of Elections		2,711,428		3,201,473	490,045	18.07%
Tax Collector		2,390,000		2,290,000	(100,000)	-4.18%
<b>Total</b>		<b>\$375,780,730</b>		<b>\$400,824,641</b>	<b>\$25,043,911</b>	<b>6.66%</b>



## Taxable Valuation Comparison



# Revenues





## Summary of Revenues by Source

	FY 1996-97 Actual	FY 1997-98 Estimated	FY 1998-99 Budget *	% Change 1998 to 1999
Property Taxes - Current	\$323,751,502	\$360,655,316	\$380,783,409	5.6%
Fund Balances	613,863,810	558,738,238	607,895,643	8.8%
Gasoline Tax	46,616,966	47,882,000	49,016,000	2.4%
One-Half Cent Sales Tax	48,707,010	51,771,000	53,842,000	4.0%
Interest	44,238,073	39,379,774	33,550,607	-14.8%
Utility Service Tax	34,046,340	35,207,000	36,624,000	4.0%
Federal Grants	35,793,583	50,051,470	75,261,164	50.4%
State Grants	13,331,331	19,985,832	21,267,064	6.4%
State Shared Revenues	23,090,231	24,246,500	25,635,000	5.7%
Franchise Fees	18,254,082	17,705,000	18,495,500	4.5%
Tourist Tax	13,967,473	15,100,000	15,855,000	5.0%
Building Permits	10,318,414	9,700,000	9,700,000	0.0%
Charges for Services - Other	20,272,558	21,951,297	24,122,010	9.9%
Charges for Services - Water & Sewer	54,384,566	60,160,000	62,117,000	3.3%
Charges for Services - Public Safety	23,376,830	26,155,792	26,580,707	1.6%
Charges for Services - Airport	53,011,857	52,799,957	53,763,237	1.8%
Special Assessments & Impact Fees	33,340,871	38,499,778	39,449,068	2.5%
Excess Fees from Constitutional Officers	18,396,536	19,443,135	20,216,036	4.0%
Fines and Forfeitures	9,380,855	9,886,642	11,900,669	20.4%
Other Revenues	44,588,521	62,482,987	56,005,095	-10.4%
Statutory Reserves	11,149,742	0	(16,922,433)	n/a
Transfers	274,087,148	291,018,072	289,448,267	-0.5%
Debt Proceeds	0	101,818,791	30,810,000	-69.7%
Internal Services	55,407,030	56,145,353	60,406,695	7.6%
<b>Total</b>	<b><u>\$1,823,375,329</u></b>	<b><u>\$1,970,783,934</u></b>	<b><u>\$1,985,821,738</u></b>	<b>0.8%</b>
* FY 1998-99 Property Taxes represents the budgeted amount, net of a 5 % statutory reserve.				



## Revenues Sensitive to the Economy

	<u>Actual</u> <u>FY 1994-95</u>	<u>Actual</u> <u>FY 1995-96</u>	<u>Actual</u> <u>FY 1996-97</u>	<u>Estimated</u> <u>FY 1997-98</u>	<u>Budget</u> <u>FY 1998-99</u>
Ad Valorem from New Construction	\$8,491,535	\$10,171,455	\$9,642,000	\$9,217,884	\$10,194,026
Electricity Franchise Fees	13,264,242	14,117,969	15,368,039	14,755,000	15,398,000
Electricity Utility Tax	23,580,251	24,415,968	23,769,826	24,750,000	25,542,000
Development Fees	38,051,726	39,130,246	43,475,137	46,506,816	48,234,589
Sales Tax	<u>43,607,277</u>	<u>46,932,027</u>	<u>48,707,010</u>	<u>51,771,000</u>	<u>53,842,000</u>
	<u>\$126,995,031</u>	<u>\$134,767,665</u>	<u>\$140,962,012</u>	<u>\$147,000,700</u>	<u>\$153,210,615</u>

**Revenues Sensitive to the Economy** are affected by the direction of the economy, i.e., employment, construction, consumption, etc. These revenues are driven by factors both within and outside the County, as families and business owners evaluate national and international issues in the timing of their purchases and the creation or expansion of their businesses. For the past few years the County has benefitted from an expansion of the population and new jobs.

**Ad Valorem from New Construction** appears to be leveling off. New taxable property value for FY 1998-99 increased by 1.9% from FY 1997-98 to \$1.515 billion. New construction includes additions and rehabilitative improvements which increased in assessed value by at least 100%. Ad valorem from new construction includes voted debt millage.

**Electricity Franchise Fees and Utility Tax** reflect the County's continuing population growth. These revenues are subject to the weather and rate adjustments.

**Development Fees** consist of building permits, impact fees, developer contributions, and fees for permits, platting, zoning, planning and building. Growth is projected to be modest and mostly attributable to residential development.

**Sales Tax** is the County's portion of the State's 6% Sales and Use Tax. Increasing revenues indicate a strong economy and population growth.



## Gas Tax Revenues

	<u>Actual</u> <u>FY 1994-95</u>	<u>Actual</u> <u>FY 1995-96</u>	<u>Actual</u> <u>FY 1996-97</u>	<u>Estimated</u> <u>FY 1997-98</u>	<u>Budget</u> <u>FY 1998-99</u>
County	\$3,513,385	\$3,359,315	\$3,431,249	\$3,498,000	\$3,577,000
Constitutional	7,326,571	6,645,711	6,601,618	6,925,000	7,083,000
Ninth Cent	4,550,190	4,634,184	4,570,982	4,676,000	4,784,000
Local Option	<u>32,402,536</u>	<u>33,005,278</u>	<u>32,013,117</u>	<u>32,783,000</u>	<u>33,572,000</u>
	<u>\$47,792,682</u>	<u>\$47,644,488</u>	<u>\$46,616,966</u>	<u>\$47,882,000</u>	<u>\$49,016,000</u>

The County Gas Tax was established by Florida Statute (F.S.) Sections 206.41 and 206.60 and is levied on motor fuel at the rate of 1-cent per gallon. The Department of Revenue (DOR) administers the tax and redistributes the proceeds to the County on a monthly basis using the distribution factor described below. The funds received from this tax are used for road and bridge maintenance and mass transit, and are budgeted in the County Transportation Trust Fund.

The 2-cent per gallon Constitutional Gas Tax is levied on motor fuel under F.S. Sections 206.41 and 206.47, and the tax is restricted in use to road construction, acquisition, and maintenance. The Constitutional Gas Tax is collected from all counties by the DOR, and the tax is distributed monthly based on the formula described below.

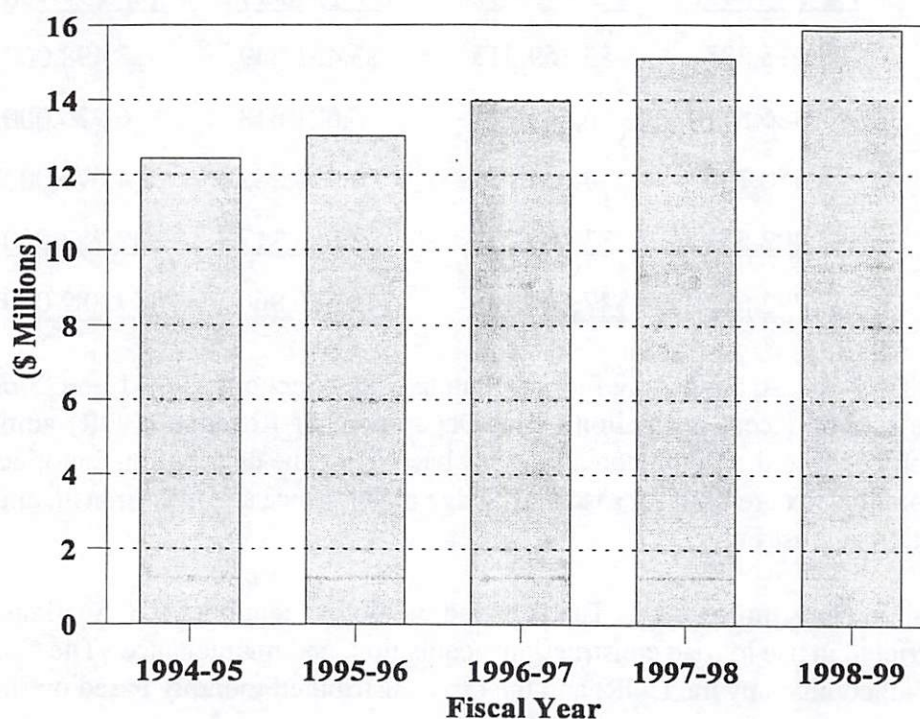
The distribution formula for County and Constitutional Gas Taxes is similar. The formula is based upon three weighted ratios, including an area component, a population component, and a monthly gas tax collection component.

A 1-cent gas tax (Ninth Cent Gas Tax) is levied by the County per F.S. Section 336.021 on each gallon of motor and diesel fuel sold, as adopted in 1993 by the Board of County Commissioners. Use of the proceeds is restricted to transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Current Board policy allocates 50% of this revenue to Mass Transit and 50% to road improvements. The proceeds of the tax are distributed by the DOR to the County and the tax is not shared with its municipalities.

The County levies two separate Local Option Gas Taxes pursuant to F.S. Section 336.025. The first is a 6-cent gas tax on each gallon of motor and diesel fuel sold at retail. This tax, originally adopted in 1983 by the Board of County Commissioners, was due to expire in 1995, and was extended for an additional thirty years. Use of the proceeds is restricted to transportation expenditures. The second tax, adopted in 1993 by the Board of County Commissioners, levies a 5-cent tax on motor fuel only. Use of the proceeds is restricted to transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Current Board policy allocates 50% of this revenue to Mass Transit and 50% to road improvements. The County shares the proceeds of both of these taxes with its local municipalities through interlocal agreements. The County receives 2/3 of the proceeds from the 6-cent tax, and 79% of the proceeds from the 5-cent tax.



## Tourist Development Taxes



Actual FY 1994-95	Actual FY 1995-96	Actual FY 1996-97	Estimated FY 1997-98	Budget FY 1998-99
\$12,441,120	\$13,045,702	\$13,967,473	\$15,100,000	\$15,855,000

Tourist Development Taxes are derived from a 4% tax on the renting of any living accommodation for a term of six months or less. The first three percent of Tourist Development Taxes has been distributed in the following manner: 53.6% for tourism promotion and advertisement (Category A), 23% for cultural and fine arts programs (Category B), 14.4% for beach restoration (Category C), 4% to promote the County as a film and television production location (Category D) and 5% to promote sporting events within the County (Category G). Starting in FY 1998-99 the first \$250,000 of the first three percent of this tax will be reserved for the operation and maintenance costs of the convention center and the next \$100,000 will be reserved for special major projects that further tourism.

Effective January 1, 1994 the Board of County Commissioners adopted a fourth cent of tourist tax to be used to fund design costs and debt service payments on debt issued in association with professional sports franchise facilities and to fund debt service on debt issued to finance a convention center, which was subsequently amended to additionally fund planning and design costs of a convention center prior to the issuance of bonds.

# Appropriations





**Board of County Commissioners  
Adopted Budget Comparison by Fund  
Fiscal Years 1997-98 and 1998-99**

1997 Final Non-Exempt Valuation Countywide \$59,983,057,873

1998 Tentative Non-Exempt Valuation Countywide \$ 63,219,654,270

Fund Name	1997-98 Adopted			
	Mills	Taxes	Other Revenue	Budget
General Fund	2.0811	125,172,871	128,245,907	253,418,778
Fine & Forfeiture Fund *	2.3441	140,991,650	77,497,789	218,489,439
County Transportation Trust Fund	0.0121	727,784	28,212,180	28,939,964
Capital Outlay Fund	0.1103	6,634,264	36,785,541	43,419,805
Public Buildings Improvement Fund	0.0524	3,151,727	8,705,858	11,857,585
Operating Ad Valorem Tax Funds - Countywide	4.6000	276,678,296	279,447,275	556,125,571
6M Beach Acquisition Bond		0	460	460
35M Beach & Park Bond		0	2,100	2,100
45.625M GO Refunding 98 Interest & Sinking		0	0	0
23.375M Refunding Bond	0.0547	3,290,066	8,634	3,298,700
50M Environmentally Sensitive Lands Bond	0.0531	3,193,830	84,955	3,278,785
59.39M Refunding Bond	0.0860	5,172,681	28,706	5,201,387
50M ESL 94 DS Sinking	0.0728	4,378,735	43,698	4,422,433
Voted Debt Service Ad Valorem Tax - Countywide	0.2666	16,035,312	168,553	16,203,865
Total Ad Valorem Tax Funds - Countywide	4.8666	\$292,713,608	\$279,615,828	\$572,329,436

1998-99 Adopted			
Mills	Taxes	Other Revenue	Budget
4.3423	274,518,704	215,410,304	489,929,008
0.0000	0	0	0
0.1138	7,194,397	24,050,117	31,244,514
0.1165	7,365,090	35,870,421	43,235,511
0.0274	1,732,219	9,635,835	11,368,054
4.6000	290,810,410	284,966,677	575,777,087
	0	0	0
	0	0	0
0.0428	2,706,956	851,338	3,558,294
0.0521	3,295,150	11,038	3,306,188
0.0402	2,542,515	20,808	2,563,323
0.0836	5,287,419	(77,372)	5,210,047
0.0395	2,498,242	24,010	2,522,252
0.2582	16,330,282	829,822	17,160,104
4.8582	\$307,140,692	\$285,796,499	\$592,937,191



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Fund Name	1997-98 Adopted				1998-99 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
AC&C Mobile Spay/Neuter Program			371,889	371,889			450,035	450,035
Handicapped Parking Enforcement			151,601	151,601			192,051	192,051
Natural Areas Stewardship Endowment			2,351,906	2,351,906			2,373,363	2,373,363
Supervisor of Elections			2,751,428	2,751,428			3,231,473	3,231,473
South Lake Worth Inlet			365,344	365,344			2,957,381	2,957,381
Unit 11 Stewardship Fund			0	0			810,776	810,776
Law Library			925,388	925,388			732,425	732,425
Mass Transportation Trust Fund			16,571,381	16,571,381			0	0
Law Enforcement Trust Fund			1,075,988	1,075,988			1,190,588	1,190,588
Public Guardianship Program			130,500	130,500			130,500	130,500
Sales Tax Revenue			51,068,181	51,068,181			55,397,792	55,397,792
Criminal Justice			2,536,073	2,536,073			3,039,489	3,039,489
Tourist Development Trust Fund			26,969,382	26,969,382			30,293,673	30,293,673
Bond Waiver Program			190,144	190,144			211,360	211,360
Vessel Registration Fee			859,789	859,789			995,920	995,920
School Impact Fee			7,442,000	7,442,000			14,019,920	14,019,920
D.O.S.S. - Community Centers			309,158	309,158			314,879	314,879
Law Enforcement Block Grant			945,013	945,013			945,013	1,578,718
Metropolitan Planning Organization			2,779,383	2,779,383			2,890,449	2,890,449
E-911 Program			4,415,288	4,415,288			3,846,170	3,846,170
Weed & Seed Program			444,624	444,624			0	0
Drug Abuse Trust Fund			138,985	138,985			188,970	188,970
Affordable Housing Trust Fund			10,135,650	10,135,650			9,905,901	9,905,901
Natural Areas Fund			281,302	281,302			1,560,807	1,560,807
Franchise Fee Fund			17,344,429	17,344,429			16,890,739	16,890,739
Public Service Tax Fund			34,388,100	34,388,100			35,758,250	35,758,250

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Fund Name	1997-98 Adopted				1998-99 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
HUD Supportive Houses			401,290	401,290			414,384	414,384
Americorps Human Services			270,875	270,875			261,872	261,872
Head Start			9,599,389	9,599,389			11,335,137	11,335,137
Community Action Program Fund			1,145,653	1,145,653			1,132,809	1,132,809
EMS Award-Grant Program Fund			874,387	874,387			834,376	834,376
Public Safety Grants Fund			195,296	195,296			279,756	279,756
Housing & Community Development			19,257,339	19,257,339			20,210,598	20,210,598
Home Investment Partnership Act			9,349,281	9,349,281			11,208,280	11,208,280
JTPA Adult Migrant			401,682	401,682			422,840	422,840
Senior Aides Employment Program			711,134	711,134			708,021	708,021
Division of Senior Services			8,403,685	8,403,685			6,512,785	6,512,785
Intragov't Radio Communication Prog. Fund			2,779,322	2,779,322			4,769,606	4,769,606
Low Income Home Energy Program Fund			468,010	468,010			586,660	586,660
Ryan White Care Program			8,899,470	8,899,470			10,377,224	10,377,224
EM Preparedness & Assistance			137,892	137,892			137,892	107,200
26.3M Community Parks DS Fund			2,111,198	2,111,198			2,108,595	2,108,595
Professional Sports Facility DS Fund			2,245,734	2,245,734			2,246,413	2,246,413
2.5M Improvement Bond DS Fund			14,335	14,335			0	0
9.375M Non Ad Valorem '95 DS Fund			2,831,415	2,831,415			1,801,594	1,801,594
1M Glades Health Facility DS Fund			232,471	232,471			230,955	230,955
10.47M Airport Centre DS Fund			894,070	894,070			892,195	892,195
N. County Govt'l Expansion Cts DS			689,763	689,763			1,734,890	1,734,890
20.325M Judicial Ctr Parking Garage DS Fund			1,201,788	1,201,788			1,201,498	1,201,498
8.585M Okeechellee Golf DS Fund			765,640	765,640			765,915	765,915
30.73M Beach Bond Refunding			6,186,261	6,186,261			6,180,534	6,180,534
26.515M Revenue Refunding DS Fund			2,758,400	2,758,400			2,756,900	2,756,900



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Fund Name	1997-98 Adopted				1998-99 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
233.6M Judicial Ctr-Detention Fac. DS Fund			10,331,730	10,331,730			10,333,650	10,333,650
32.775M CJCX Fac Refunding DS Fund			1,689,219	1,689,219			1,878,213	1,878,213
117.485M CJC Refunding DS Fund			6,483,833	6,483,833			6,482,183	6,482,183
26.38M CJC Completion Bond Fund			2,220,778	2,220,778			2,221,352	2,221,352
22.245M Adm Complex Rev. Ref. DS Fund			1,905,405	1,905,405			1,904,875	1,904,875
60.875M Pooled Financing DS Fund			4,362,676	4,362,676			3,763,809	3,763,809
Sheriff Vehicle DS Funds			3,363,032	3,363,032			3,852,637	3,852,637
Sheriff Lt Ind Facility DS			348,796	348,796			0	0
PUD Civic Site Cash Out			1,356,408	1,356,408			2,083,825	2,083,825
Save the Old Courthouse			500,000	500,000			500,005	500,005
Judicial Ctr/Detention Fac. Construction Fund			57,718	57,718			60,750	60,750
26.38M Criminal Justice Facility			9,485,017	9,485,017			7,448,160	7,448,160
Unit 11 Acquisition & Enhancement			0	0			3,575,505	3,575,505
50M ESL 94 Acquisition Fund			16,324,842	16,324,842			13,201,122	13,201,122
Professional Sports Facility			22,218,265	22,218,265			1,626,119	1,626,119
9.375M Non Ad Valorem '95 Rev			717,731	717,731			688,216	688,216
Sheriff Lt Ind Facility Acquisition			6,505,000	6,505,000			0	0
Sheriff Vehicle Loan			2,343,188	2,343,188			1,819,058	1,819,058
800 MHz Radio System Fund			0	0			15,000,000	15,000,000
10.47M Airport Centre Acquisition Fund			492,824	492,824			321,402	321,402
N. County Governmental Center Expansion			12,329,791	12,329,791			21,269,990	21,269,990
32.7M Public Impv. Acq. & Constr. Fund			334,057	334,057			344,751	344,751
20.325M Judicial Ctr. Pkg Garage Const. Fund			2,303,413	2,303,413			1,300,065	1,300,065
8.585M Okeeheelee Golf Acquisition			9,927	9,927			66,002	66,002
Transportation Improvement Fund			121,575,945	121,575,945			125,076,162	125,076,162
Road Impact Fee Funds			60,273,460	60,273,460			70,652,370	70,652,370
30M Park Development Construction Fund			599,965	599,965			1,276,080	1,276,080

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Fund Name	1997-98 Adopted				1998-99 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
26.3M Community Parks Acquisition			22,412,878	22,412,878			20,219,556	20,219,556
Beach Improvement Fund			13,363,486	13,363,486			10,628,254	10,628,254
Law Enforcement Impact Fee Fund			1,870,345	1,870,345			2,675,952	2,675,952
Parks Improvement Fund			9,929,161	9,929,161			11,892,931	11,892,931
Park Impact Fee Funds			29,704,918	29,704,918			34,028,300	34,028,300
Public Buildings Impact Fee Fund			5,039,378	5,039,378			7,287,864	7,287,864
Water Utilities Department			239,928,416	239,928,416			268,389,985	268,389,985
Department of Airports			170,098,712	170,098,712			156,521,519	156,521,519
PBC Transportation Authority-Palm Tran			45,296,951	45,296,951			40,108,392	40,108,392
Southwinds Golf Course Fund			2,328,061	2,328,061			2,593,523	2,593,523
Okeechelie Golf Course			2,080,000	2,080,000			2,633,483	2,633,483
Fleet Management			17,485,106	17,485,106			18,624,114	18,624,114
Employee Health Insurance Fund			18,925,312	18,925,312			18,229,108	18,229,108
Casualty Self Insurance Fund			7,667,431	7,667,431			6,492,500	6,492,500
Risk Management Fund			9,257,902	9,257,902			9,723,671	9,723,671
Information System Services			17,118,570	17,118,570			18,069,663	18,069,663
Graphics			1,245,970	1,245,970			1,137,031	1,137,031
Animal Regulation Trust Fund			44,640	44,640			51,225	51,225
Victims Fund			0	0			0	182,954
Gross-Total Countywide Funds	4.8666	292,713,608	1,449,314,791	1,742,028,399	4.8582	307,140,692	1,489,289,524	1,797,216,183
Less: Inter-Fund Transfers			(308,921,966)	(308,921,966)			(273,232,039)	(273,232,039)
Less: Inter-Dept. Charges			(14,746,348)	(14,746,348)			(14,903,093)	(14,903,093)
Less: Internal Service Funds			(71,700,291)	(71,700,291)			(72,276,087)	(72,276,087)
Net-Total Countywide Funds	4.8666	\$292,713,608	\$1,053,946,186	\$1,346,659,794	4.8582	\$307,140,692	\$1,128,878,305	\$1,436,804,964
Palm Beach County Library	0.4997	16,756,365	3,093,489	19,849,854	0.5246	18,469,298	3,135,026	21,604,324
Library Improvement Fund			144,036	144,036			496,680	496,680



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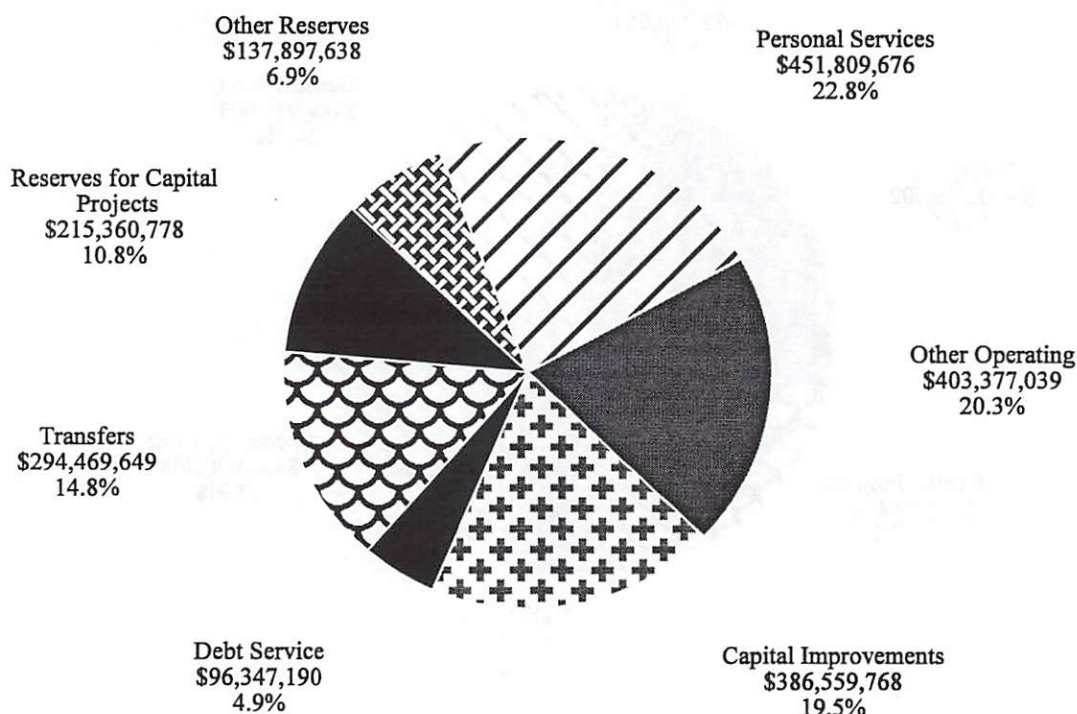
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Fund Name	1997-98 Adopted			
	Mills	Taxes	Other Revenue	Budget
Library Expansion Program			1,668,583	1,668,583
Library Impact Fee Fund			1,591,370	1,591,370
Municipal Service Taxing District			34,930,729	34,930,729
Fire-Rescue MSTU	2.5764	60,449,742	27,877,077	88,326,819
Fire-Rescue Grant Funds			5,094	5,094
Fire-Rescue Long Term Disability Plan			2,127,137	2,127,137
MSBU-Hydrant Rental - Boca Raton			399,052	399,052
Aviation Battalion			4,192,174	4,192,174
MSBU-Hydrant Rental - Riviera Beach			23,190	23,190
Fire-Rescue Improvement Fund			6,225,935	6,225,935
Fire-Rescue Impact Fee Funds			3,474,208	3,474,208
Fire-Rescue Jupiter MSTU	1.9334	5,157,844	(234,002)	4,923,842
Glades Regional Fire MSTU	0.8019	703,171	122,617	825,788
MSTU District A			1,105,809	1,105,809
MSTU District B			925,619	925,619
MSTU District C			1,780,102	1,780,102
MSTU District D			1,118,296	1,118,296
MSTU District E			468,899	468,899
Unincorporated Improvement Fund			4,971,498	4,971,498
Gross-Total Dependent Districts		83,067,122	96,010,912	179,078,034
Less: Inter-Fund Transfers			(17,078,515)	(17,078,515)
Less: Inter-Dept. Charges			(5,006,396)	(5,006,396)
Net-Total Dependent Districts		83,067,122	73,926,001	156,993,123
Net-Total County Funds & Dep. Districts		\$375,780,730	\$1,127,872,187	\$1,503,652,917
Gross Total - All Funds		\$375,780,730	\$1,545,325,703	\$1,921,106,433

1998-99 Adopted			
Mills	Taxes	Other Revenue	Budget
		1,698,423	1,698,423
		2,144,257	2,144,257
		37,666,020	37,666,020
2.7819	68,923,820	22,657,498	91,581,318
		0	0
		2,556,508	2,556,508
		397,045	397,045
		4,318,765	4,318,765
		30,923	30,923
		5,972,729	5,972,729
		3,940,298	3,940,298
1.9962	5,528,186	(157,285)	5,370,901
0.9594	762,645	110,389	873,034
		685,556	685,556
		871,861	871,861
		1,828,697	1,828,697
		1,209,767	1,209,767
		497,720	497,720
		4,860,729	4,860,729
	93,683,949	94,921,606	188,605,555
		(16,216,228)	(16,216,228)
		(5,118,922)	(5,118,922)
	93,683,949	73,586,456	167,270,405
	\$400,824,641	\$1,202,464,761	\$1,604,075,369
	\$400,824,641	\$1,584,211,130	\$1,985,821,738

## Expenditures by Category

### Total all Funds \$1,985,821,738



The above graph reflects how funds for the total County budget are allocated.

The operating portion of the budget, which includes Personnel costs (salaries and benefits) and Other Operating expenditures combined, is 43.1% of the total budget. Personnel costs represent 22.8% of the total budget and include budget for the Board of County Commissioners, Sheriff, Clerk of the Court (Non-Fee Supported), and Supervisor of Elections.

Capital Projects are the expenditures expected during the year for capital improvement projects approved by the Board of County Commissioners.

Debt Service expenditures include debt for all funds, but do not include reserves for debt (\$25,388,229) which are part of "Other Reserves".

Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expenditure, while a transfer into a fund appears as a revenue.

Reserves for Capital Projects represent funds which will be allocated during the fiscal year for designated projects. It also includes funds that have been received but will not be spent within the fiscal year as is the case when bond proceeds are used to fund capital projects which take more than one year to complete. Although the bond revenues are received all at one time, it takes several years to spend the funds, in which case, the remaining funds are reserved.

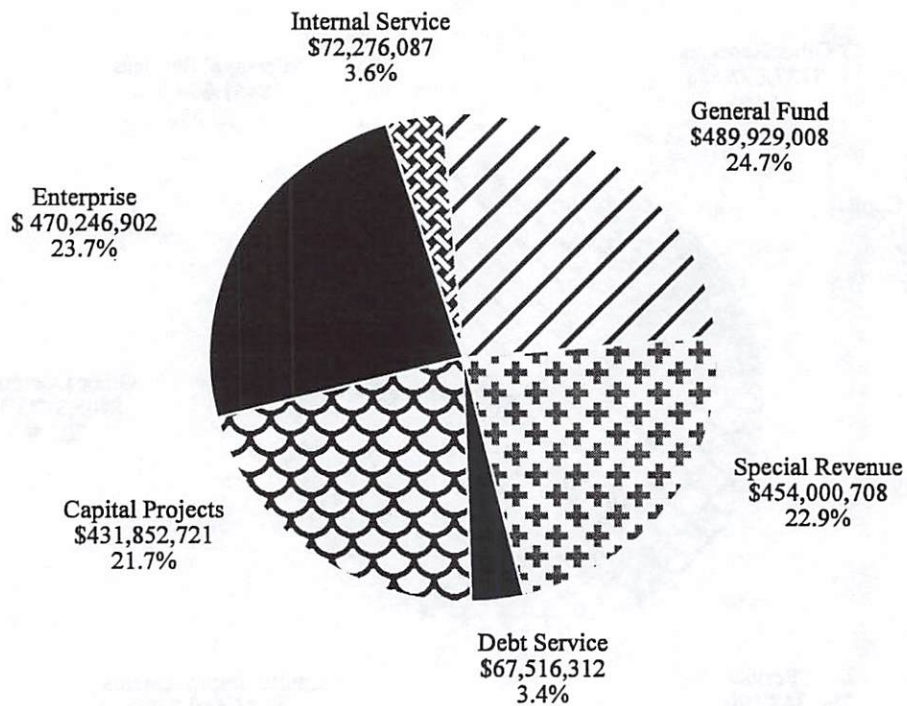
Other Reserves are for cash carry forward, contingencies and debt service.



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## Expenditures by Fund Group Total all Funds \$1,985,821,738



The General Fund finances Countywide services and operations not required to be accounted for in another fund.

Special Revenue Funds account for expenditures from specific revenue sources other than trust or major capital projects that are legally restricted for specified purposes (Fire-Rescue, non-enterprise State and Federal Grants, and Public Safety expenditures for Law Enforcement).

Debt Service Funds accumulate funds for the payment of principal and interest on non-enterprise bond issues.

Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

Enterprise Funds account for services that are financed and operated in a manner similar to private business enterprises (Airports, Water Utilities, Palm Tran, Southwinds Golf Course, and Okeeheelee Golf Course).

Internal Service Funds account for departments that provide services to other County operating departments on a cost reimbursement basis (Risk Management, Fleet Management, Graphics, and Information Systems Services).

**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>BCC Countywide Departments and Agencies</b>				
<b>Community Services</b>				
Gross	37,266,633	38,572,263	1,305,630	3.5
Ad Valorem Equivalent	12,082,006	12,580,526	498,520	4.1
Positions	412	448	36	8.7
Thirty positions were added in FY 1997-98 ( 3 @ 100% grant, 19 @ 80% grant, and 8 @ 100% ad valorem. Six positions are added in FY 1998-99 of which 2 are 100% ad valorem and 4 are 80% grant.				
<b>County Administration</b>				
Gross	1,204,434	1,217,376	12,942	1.1
Ad Valorem Equivalent	969,589	1,012,082	42,493	4.4
Positions	13	13	0	0.0
<b>County Attorney</b>				
Gross	4,091,973	4,245,379	153,406	3.7
Ad Valorem Equivalent	2,049,473	1,990,379	(59,094)	(2.9)
Positions	57	57	0	0.0
<b>County Commission</b>				
Gross	2,114,839	2,069,607	(45,232)	(2.1)
Ad Valorem Equivalent	2,114,839	2,069,607	(45,232)	(2.1)
Positions	29	29	0	0.0
The budget reduction is due to the turnover of long-term staff.				
<b>County Cooperative Extension Service</b>				
Gross	2,010,356	2,076,975	66,619	3.3
Ad Valorem Equivalent	1,928,711	1,993,536	64,825	3.4
Positions	38	39	1	2.6
<b>Employee Relations and Personnel</b>				
Gross	2,209,414	2,246,040	36,626	1.7
Ad Valorem Equivalent	2,209,414	2,246,040	36,626	1.7
Positions	36	36	0	0.0
<b>Engineering and Public Works</b>				
Gross	39,111,263	40,770,946	1,659,683	4.2
Ad Valorem Equivalent	33,021,528	34,998,145	1,976,617	6.0
Positions	441	444	3	0.7



**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>Environmental Resource Management</b>				
Gross	11,945,288	14,294,721	2,349,433	19.7
Ad Valorem Equivalent	4,304,998	4,469,840	164,842	3.8
Positions	103	107	4	3.9
One position was added in FY 1997-98. Three positions are added in FY 1998-99.				
<b>Facilities Development and Operations</b>				
Gross	42,375,298	44,523,294	2,147,996	5.1
Ad Valorem Equivalent	17,737,715	18,773,871	1,036,156	5.8
Positions	381	386	5	1.3
Parking revenue from County departments will be eliminated in FY 1998-99. For comparison purposes, FY 1997-98 has been restated by \$757,000. Three positions were added in FY 1997-98. Two positions are added in FY 1998-99.				
<b>Financial Management and Budget</b>				
Gross	3,299,340	3,113,684	(185,656)	(5.6)
Ad Valorem Equivalent	3,066,220	2,875,084	(191,136)	(6.2)
Positions	40	40	0	0.0
<b>Housing and Community Development</b>				
Gross	38,742,270	41,324,779	2,582,509	6.7
Ad Valorem Equivalent	0	0	0	0.0
Positions	39	40	1	2.6
One position was added in FY 1997-98.				
<b>Internal Auditor</b>				
Gross	750,129	843,092	92,963	12.4
Ad Valorem Equivalent	630,129	648,092	17,963	2.9
Positions	10	11	1	10.0
One position was added by the BCC in June, 1998 to the FY 1998-99 budget.				
<b>Metropolitan Planning Organization</b>				
Gross	2,779,383	2,890,449	111,066	4.0
Ad Valorem Equivalent	411,380	406,402	(4,978)	(1.2)
Positions	10	10	0	0.0
<b>Palm Tran</b>				
Gross	45,296,951	40,108,392	(5,188,559)	(11.5)
Ad Valorem Equivalent	5,035,000	5,035,000	0	0.0
Positions	2	2	0	0.0

**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>Parks and Recreation</b>				
Gross	32,850,321	36,101,255	3,250,934	9.9
Ad Valorem Equivalent	25,913,261	26,835,627	922,366	3.6
Positions	449	473	24	5.3
Seventeen of the twenty-four new positions are funded by user fees.				
<b>Planning, Zoning and Building</b>				
Gross	33,624,378	36,271,064	2,646,686	7.9
Ad Valorem Equivalent	10,712,586	11,039,832	327,246	3.1
Positions	330	334	4	1.2
Two positions were added in FY 1997-98. Two Positions are added in FY 1998-99.				
<b>Public Affairs</b>				
Gross	4,619,180	4,700,972	81,792	1.8
Ad Valorem Equivalent	3,188,468	3,248,987	60,519	1.9
Positions	48	49	1	2.1
<b>Public Safety</b>				
Gross	21,921,503	23,800,340	1,878,837	8.6
Ad Valorem Equivalent	13,617,710	14,383,152	765,442	5.6
Positions	243	253	10	4.1
Four positions were added in FY 1997-98. Six positions are added in FY 1998-99.				
<b>Purchasing</b>				
Gross	2,419,800	2,317,504	(102,296)	(4.2)
Ad Valorem Equivalent	2,267,417	2,179,974	(87,443)	(3.9)
Positions	43	43	0	0.0
<b><u>Non-Departmental</u></b>				
<b>Criminal Justice Commission</b>				
Gross	796,507	1,048,827	252,320	31.7
Ad Valorem Equivalent	310,178	312,829	2,651	0.9
Positions	19	10	(9)	(47.4)
Thirteen positions were deleted in FY 1997-98 with the transfer of the Weed & Seed Program to the Sheriff's Office. Four grant-funded positions are added in FY 1998-99.				
<b>Economic Development Coordination</b>				
Gross	11,354,653	10,603,507	(751,146)	(6.6)
Ad Valorem Equivalent	0	1,050,000	1,050,000	N/A
Positions	5	5	0	0.0



**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>Equal Opportunity</b>				
Gross	933,732	1,082,586	148,854	15.9
Ad Valorem Equivalent	701,623	639,997	(61,626)	(8.8)
Positions	11	12	1	9.1
The additional position in FY 1998-99 is 100% grant-funded.				
<b>Housing Finance Authority</b>				
Gross	125,334	133,752	8,418	6.7
Ad Valorem Equivalent	0	0	0	0.0
Positions	2	2	0	0.0
<b>Public Health Unit</b>				
Gross	1,526,722	1,569,767	43,045	2.8
Ad Valorem Equivalent	1,526,722	1,569,767	43,045	2.8
<b>Small Business Assistance</b>				
Gross	570,984	623,057	52,073	9.1
Ad Valorem Equivalent	558,384	615,182	56,798	10.2
Positions	8	8	0	0.0
<b>Total BCC Countywide Departments/Agencies</b>				
Gross	\$343,940,685	\$356,549,628	\$12,608,943	3.7
Ad Valorem Equivalent	144,357,351	150,973,951	\$6,616,600	4.6
Positions	2,769	2,851	82	3.0
<b>BCC Dependent Taxing District Departments</b>				
<b>County Library</b>				
Gross	19,849,854	21,604,324	1,754,470	8.8
Ad Valorem Equivalent	16,756,365	18,469,298	1,712,933	10.2
Positions	317	326	9	2.8
Six student positions were converted to permanent, part-time in FY 1997-98. Three positions are added in FY 1998-99.				
<b>Fire-Rescue</b>				
Gross	100,823,096	105,128,494	4,305,398	4.3
Ad Valorem Equivalent	66,310,757	75,214,651	8,903,894	13.4
Positions	862	885	23	2.7
One position was deleted in FY 1997-98. Twenty-four positions are added in FY 1998-99.				

**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>Total BCC Dependent Taxing District Departments</b>				
Gross	\$120,672,950	\$126,732,818	\$6,059,868	5.0
Ad Valorem Equivalent	83,067,122	93,683,949	10,616,827	12.8
Positions	1,179	1,211	32	2.7
<b>BCC Proprietary (non tax supported) Departments</b>				
<b>Airports</b>				
Gross	\$170,098,712	\$156,521,519	(\$13,577,193)	(8.0)
Ad Valorem Equivalent	0	0	0	0.0
Positions	133	134	1	0.8
One position was added by the BCC in June, 1998 to the FY 1998-99 budget.				
<b>Information Systems Services</b>				
Gross	17,118,570	18,069,663	951,093	5.6
Ad Valorem Equivalent	0	0	0	0.0
Positions	151	167	16	10.6
In FY 1997-98 two positions were transferred to Court Administration and nine time-limited positions were established in and funded by the Year 2000 Capital Project. For FY 1998-99, three supplemental positions are being added to the operating budget and six positions are being established in and funded by the CJIS/CIVIS Capital Project.				
<b>Risk Management</b>				
Gross	35,850,645	34,445,279	(1,405,366)	(3.9)
Ad Valorem Equivalent	0	0	0	0.0
Positions	32	33	1	3.1
One position added in FY 1998-99 with funding provided from the Water Utilities Department.				
<b>Tourist Development</b>				
Gross	26,969,382	30,293,673	3,324,291	12.3
Ad Valorem Equivalent	0	0	0	0.0
Positions	4	4	0	0.0
<b>Water Utilities</b>				
Gross	239,928,416	268,389,985	28,461,569	11.9
Ad Valorem Equivalent	0	0	0	0.0
Positions	411	411	0	0.0



**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>Total BCC Proprietary (non tax supported) Departments</b>				
Gross	\$489,965,725	\$507,720,119	\$17,754,394	3.6
Ad Valorem Equivalent	0	0	0	0.0
Positions	731	749	18	2.5
<b>Total All BCC Funds</b>				
Gross	\$954,579,360	\$991,002,565	\$36,423,205	3.8
Ad Valorem Equivalent	227,424,473	244,657,900	17,233,427	7.6
Positions	4,679	4,811	132	2.8
Of the 124 position increase from the FY 1997-98 adopted budget, a net of 31 were added during the current year. The actual net increase from the current complement is 93.				
<b>Judicial</b>				
<b>Court Administration</b>				
Gross	13,151,197	13,820,635	669,438	5.1
Ad Valorem Equivalent	10,688,319	11,547,207	858,888	8.0
Positions	121	130	9	7.4
In FY 1997-98 two positions were transferred from ISS, one full-time position was converted into two part-time positions and 1 grant funded position was added. Five positions are added in FY 1998-99.				
<b>Public Defender</b>				
Gross	1,583,105	1,798,304	215,199	13.6
Ad Valorem Equivalent	1,191,505	1,386,304	194,799	16.3
<b>State Attorney</b>				
Gross	1,111,489	1,298,685	187,196	16.8
Ad Valorem Equivalent	719,889	886,685	166,796	23.2
<b>Total Judicial</b>				
Gross	\$15,845,791	\$16,917,624	\$1,071,833	6.8
Ad Valorem Equivalent	12,599,713	13,820,196	1,220,483	9.7
Positions	121	130	9	7.4

**Comparison of Gross Budget, Tax Equivalent Funding,  
and Positions by Department  
FY 1997-98 Original Budget and FY 1998-99 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>%</u>
	<u>1997-98</u>	<u>1998-99</u>	<u>Amount</u>	
<b>Clerk of the Court-BCC Only</b>				
Gross	27,957,251	26,411,179	(1,546,072)	(5.5)
Ad Valorem Equivalent	23,357,251	21,511,179	(1,846,072)	(7.9)
Positions	395	386	(9)	(2.3)
FY 1997-98 has been revised to reflect a budget reduction of \$1,459,482 approved by the BCC on October 21, 1997.				
<b>Property Appraiser</b>				
Gross	13,950,250	13,692,050	(258,200)	(1.9)
Ad Valorem Equivalent	13,450,250	12,892,050	(558,200)	(4.2)
Positions	239	239	0	0.0
<b>Sheriff</b>				
Gross	195,010,775	207,139,588	12,128,813	6.2
Ad Valorem Equivalent	173,052,981	182,829,993	9,777,012	5.6
Positions	2,681	2,747	66	2.5
The Sheriff's current FY complement is 2,704. Forty-three positions are added in FY 1998-99.				
<b>Supervisor of Elections</b>				
Gross	2,751,428	3,231,473	480,045	17.4
Ad Valorem Equivalent	2,711,428	3,201,473	490,045	18.1
Positions	32	32	0	0.0
<b>Tax Collector</b>				
Gross	16,240,000	17,790,000	1,550,000	9.5
Ad Valorem Equivalent	2,390,000	2,290,000	(100,000)	(4.2)
Positions	255	258	3	1.2
<b>Total Constitutional Officers</b>				
Gross	\$255,909,704	\$268,264,290	\$12,354,586	4.8
Ad Valorem Equivalent	214,961,910	222,724,695	7,762,785	3.6
Positions	3,602	3,662	60	1.7
<b>Grand Total BCC Departments/Agencies, Judicial and Constitutional Officers</b>				
Gross	\$1,226,334,855	\$1,276,184,479	\$49,849,624	4.1
Ad Valorem Equivalent	454,986,096	481,202,791	26,216,695	5.8
Positions	8,402	8,603	201	2.4



# **Appropriations Summary** **Fiscal Years 1995 - 1999**

Character	Actual 1995	Actual 1996	Actual 1997	Estimated 1998	Budget 1999
Personal Services	202,816,425	221,616,771	245,376,094	261,345,215	278,889,510
Operating Expenses	204,647,978	212,036,732	223,340,260	240,364,701	274,908,568
Capital Outlay (1)	165,586,905	212,586,092	228,083,648	166,125,418	384,709,607 (4)
Debt Service (2)	82,561,055	86,702,101	78,529,331	94,387,882	96,347,190
Grants & Aids	31,882,381	49,491,975	58,918,642	64,363,836	96,780,272 (5)
Non-Operating (3)	<u>427,258,734</u>	<u>485,596,639</u>	<u>517,541,874</u>	<u>538,516,511</u>	<u>854,186,591 (6)</u>
<b>Total Gross Budget</b>	<u><u>1,114,753,478</u></u>	<u><u>1,268,030,310</u></u>	<u><u>1,351,789,849</u></u>	<u><u>1,365,103,563</u></u>	<u><u>1,985,821,738</u></u>

(1) Capital Outlay includes capital projects as well as operating capital expenses.

(2) Debt Service includes lease purchases.

(3) Non-Operating includes transfers to Constitutional Officers for their operating, capital and debt service costs.

(4) The increase in FY 1998-99 Budget, compared to FY 1997-98 Estimated, is primarily due to carry forward of unexpended capital project funding.

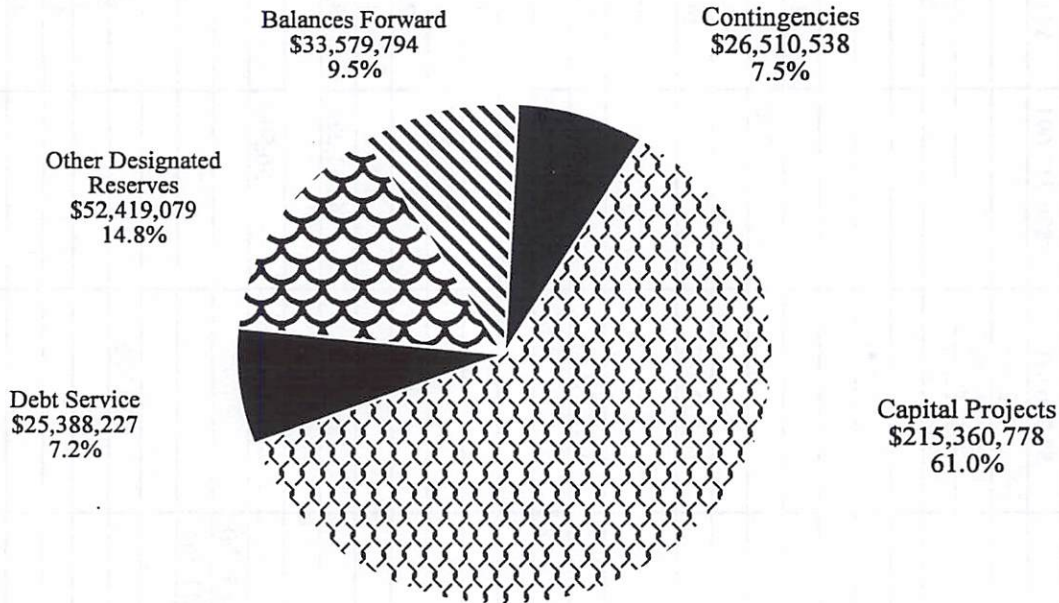
(5) The increase in FY 1998-99 Budget, compared to FY 1997-98 Estimated, is primarily due to unexpended contracts rebudgeted in 1999.

(6) The increase in FY 1998-99 Budget, compared to FY 1996-97 Actual, is primarily due to unexpended reserves rebudgeted in 1999.

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## Budgeted Reserves by Type

### Total \$353,258,416



#### Contingencies

Contingency Reserves represent amounts set aside to meet unanticipated needs that may arise during the normal course of County business.

#### Capital Projects

Capital Project Reserves represent amounts set aside for capital improvement projects.

#### Debt Service

Debt Service Reserves represent funds set aside for future debt service payments in accordance with bond requirements.

#### Other Designated Reserves

Other Designated Reserves provide funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery or other program costs.

#### Reserves for Balances Forward

Reserves for Balances Forward represent funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

Use of any of the above budgeted reserves requires approval of the Board of County Commissioners.



**FY 1998-99  
Budgeted Reserves**

<b>Fund</b>	<b>Contingency Reserves</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Other Designated Reserves</b>	<b>Balances Forward</b>	<b>Total</b>
General	\$6,000,000			\$8,726,970 <sup>1</sup>	\$26,717,691	\$41,444,661
Handicap Awareness				92,885		92,885
Natural Areas Stewardship & Management				3,030,671		3,030,671
South Lake Worth Inlet				2,942,381		2,942,381
Law Library	13,614					13,614
Law Enforcement BG Trust Fund				327,900	536,060	863,960
County Transportation Trust	200,000	\$58,450				258,450
Law Enforcement Trust Fund		1,102,103				1,102,103
County Library	75,000				93,100	168,100
MSTD- Building	350,000	8,518,445				8,868,445
Tourist Development				14,823,487		14,823,487
Bond Waiver Program		211,360				211,360
Vessel Registration Fee Ord #88-40		923,999				923,999
School Impact Fees				12,716,139		12,716,139
E-911 Program	694,158					694,158
Drug Abuse Trust	113,970					113,970
Affordable Housing	371,168	671,209			33,627	1,076,004
Natural Areas Fund					1,560,807	1,560,807
Housing & Community Development.	202,500	2,355,706				2,558,206
Intgovt'l Radio Comm. Program		4,769,606				4,769,606
Fire-Rescue MSTU	2,000,000			2,000,000	4,581,222	8,581,222
Aviation Battalion	35,000					35,000
Glades Fire MSTU	20,000				56,500	76,500
1M Glades Hth Rev'84/DSR			\$85,000			85,000
30.73M Beach Acq Ref. '93 DSR			3,011,354			3,011,354
Capital Outlay		270,870				270,870
Highway Beautification				970,776		970,776
233.6M Criminal Justice Facility		50,633				50,633
MSTU Districts A-E		4,465,240				4,465,240
Unincorporated Improvement		3,662,763				3,662,763
26.08M Crim. Just. Facility 94 CTF		905,337				905,337
50M ESL Acquisition		7,818,757		2,084,070		9,902,827

# Staffing





## FY 1998-99 Position Summary by Department

Department	Adopted 1997-98	Estimated 1997-98	Additions	Deletions	Transfers	Budget 1998-99
<b><u>Board of County Commissioners</u></b>						
Airports	133	133	1			134
Community Services	412	442	6			448
County Administration	13	13				13
County Attorney	57	57				57
County Commission	29	29				29
County Cooperative Extension Service	38	38	1			39
County Library	317	323	3			326
Employee Relations & Personnel	36	36				36
Engineering & Public Works	441	441	3			444
Environmental Resources Management	103	104	3			107
Facilities Development & Operations	381	384	2			386
Financial Management & Budget	40	40				40
Fire-Rescue	862	861	24			885
Housing & Community Development	39	40				40
Information Systems Services	151	158	9			167
Internal Auditor	10	10	1			11
Metropolitan Planning Organization	10	10				10
Palm Tran	2	2				2
Parks & Recreation	449	449	24			473
Planning, Zoning & Building	330	332	2			334
Public Affairs	48	48	1			49
Public Safety	243	247	6			253
Purchasing	43	43				43
Risk Management	32	32	1			33
Tourist Development	4	4				4
Water Utilities	411	411				411
Non-Departmental:						
Criminal Justice Commission	19	6	4			10
Economic Development	5	5				5
Equal Opportunity	11	11	1			12
Housing Finance Authority	2	2				2
Small Business Assistance	8	8				8
<b>Total BCC</b>	<b>4,679</b>	<b>4,719</b>	<b>92</b>	<b>0</b>	<b>0</b>	<b>4,811</b>
<b>Constitutional Officers:</b>						
Clerk of the Court	395	386				386
Judicial	121	125	5			130
Property Appraiser	239	239				239
Sheriff	2,681	2,704	43			2,747
Supervisor of Elections	32	32				32
Tax Collector	255	255	3			258
<b>Total Constitutional Officers</b>	<b>3,723</b>	<b>3,741</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>3,792</b>
<b>Grand Total</b>	<b><u>8,402</u></b>	<b><u>8,460</u></b>	<b><u>143</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>8,603</u></b>



## Budgeted Position History by Department

	1994-95	1995-96	1996-97	1997-98	1998-99
<b><u>Board of County Commissioners</u></b>					
Airports	139	132	133	133	134
Community Services	646	373	391	412	448
County Administration	15	13	13	13	13
County Attorney	49	56	56	57	57
County Commission	29	29	29	29	29
County Cooperative Extension Service	30	33	34	38	39
County Library	289	302	317	317	326
Employee Relations & Personnel	36	35	36	36	36
Engineering & Public Works	440	435	442	441	444
Environmental Resources Management	92	97	101	103	107
Facilities Development & Operations	357	357	370	381	386
Financial Management & Budget	39	40	40	40	40
Fire-Rescue	810	827	828	862	885
Housing & Community Development	31	35	37	39	40
Information Systems Services	151	151	151	151	167
Internal Auditor	12	12	12	10	11
Metropolitan Planning Organization	10	10	10	10	10
Palm Tran	-	-	2	2	2
Parks & Recreation	434	424	439	449	473
Planning, Zoning & Building	318	329	331	330	334
Public Affairs	40	46	48	48	49
Public Safety	212	227	236	243	253
Purchasing	45	45	44	43	43
Risk Management	30	30	30	32	33
Tourist Development	6	7	8	4	4
Water Utilities	429	429	414	411	411
<b><u>Non-Departmental:</u></b>					
Criminal Justice Commission	4	14	16	19	10
Economic Development	2	5	5	5	5
Equal Opportunity	11	11	11	11	12
Housing Finance Authority	-	2	2	2	2
Legislative Delegation	2	-	-	-	-
Small Business Assistance	7	7	7	8	8
Weed & Seed Program	2	-	-	-	-
<b>Total BCC</b>	<b>4,717</b>	<b>4,513</b>	<b>4,593</b>	<b>4,679</b>	<b>4,811</b>
<b><u>Constitutional Officers:</u></b>					
Clerk of the Court	374	391	391	395	386
Judicial	116	120	122	121	130
Property Appraiser	232	233	233	239	239
Sheriff	2,511	2,564	2,706	2,681	2,747
Supervisor of Elections	32	32	32	32	32
Tax Collector	249	252	252	255	258
<b>Total Constitutional Officers</b>	<b>3,514</b>	<b>3,592</b>	<b>3,736</b>	<b>3,723</b>	<b>3,792</b>
<b>Grand Total</b>	<b>8,231</b>	<b>8,105</b>	<b>8,329</b>	<b>8,402</b>	<b>8,603</b>

## Section D

### Capital Budget



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## **Capital Improvement Program**

### **Capital Improvement Program: What is it and why do we have one?**

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads and parks. The capital improvement program is a proposed schedule for the expenditure of funds to acquire or construct these needed improvements over the next six-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

### **Purpose and Benefits of Capital Programming**

#### **Capital Programming:**

1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
2. Establishes a system of examining and prioritizing the needs of the County assuring that the most essential improvements are provided first.
3. Provides an important implementation device for growth management.
4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
6. Helps provide an equitable distribution of public improvements throughout the County.

### **Development of the Capital Improvement Program**

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and have an expected useful life in excess of one year.



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Examples of typical capital improvements include:

- a. Road construction and improvements.
- b. New and expanded physical facilities for the community.
- c. Large scale rehabilitation or replacement of existing facilities.
- d. Purchase of equipment items that have a relatively long period of usefulness.
- e. The cost of engineering or architectural studies and services relative to the improvement.
- f. The acquisition of land for a community facility such as a park, highway, library, airport, etc.

Each year, the program is prepared from project requests submitted on special forms by the various departments and agencies of the County. The forms require a project description, justification, cost estimates, statement of impact on the County's annual operating budget, and an implementation schedule. Concurrently, with the preparation of the project requests, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

After compilation of the requests, projects are reviewed and ranked by the Capital Projects Review Committee, composed of staff members from County Administration, the County's Engineering Department and the Office of Financial Management and Budget. This Committee's ranking, along with available funding, forms the basis of the program recommended.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Six-Year Capital Improvement Program (CIP) is formally adopted by the Board as the Capital Budget with the following five years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners use the CIP to analyze the County's fiscal capability to finance and construct capital improvements.

### **Responsibilities in Program Preparation and Implementation**

The Capital Improvement Program, by virtue of its comprehensive character, necessarily involves the full realm of County operations. The County Administrator, Departments, Boards and the County Commission must coordinate their actions to accomplish a successful program for improving the community.

**Operating Departments:** The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests and develop a program that states the need of each project as well as its relative importance in the department's program.



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**Office of Financial Management and Budget:** The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package used by departments and agencies submitting requests. As the program develops, OFMB assists in the review and evaluation of project submissions and guides the administration of the program through its function of budget control and formulating changes in basic fiscal policies. OFMB coordinates the review by the Capital Project Review Committee and its ranking of projects. OFMB prepares the Six Year Capital Improvement Program for submission to and adoption by the Board of County Commissioners.

**Engineering and Facilities Development & Operations Departments:** In providing staff assistance these Departments have the following responsibilities in the capital programming process:

1. Provides assistance, if needed, in preparation of requests.
2. Receives and reviews the cost projections in the requests.
3. Provides information and assistance to the Office of Financial Management and Budget in the analysis of the County's financial requirements.
4. Provides assistance to the County Administrator, County Commission and staff in preparing the Commission adopted program.

**The Capital Projects Review Committee:** The Capital Projects Review Committee has the following responsibilities in the capital programming process.

1. Consultation with various submitting departments concerning their individual submissions.
2. Thorough examination of the entire program with the objectives of establishing the urgency and benefit of the projects and the proper sequence of programming the projects in relation to the current and projected financial resources.
3. Establishment of priorities and recommendation of a program with suggested or possible means of financing indicated.
4. Submission of a recommended program for Commission action. The deliberations of the Capital Projects Review Committee must be predicated on the objective of best providing for the health, safety, welfare and convenience of the public. While it is in a position to have a thorough awareness of community needs, it is often very aware of the limited financial resources available to satisfy those needs.

Thus, in capital programming, the recommended program must be a statement of relative community needs conditioned by the availability of the resources to finance them.



**County Commission:** While departments, boards and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. They alone, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfaction of those needs are a matter of legislative decision and control.

## Project Priorities

Establishing priorities for the various projects is essential to properly plan and recommend alternatives for financing current as well as future projects. In setting priorities, each department should assume that certain projects will not be recommended to the Board because of limited funding resources.

The following mechanism for categorizing County Capital Projects has been developed in order to determine priorities for the allocation of available funds to projects:

1. **Basic or Core Services** - These are services that are best performed at the local level and are most closely linked to protecting the health and safety of citizens. Legally mandated services or commitments are also included in this category.
2. **Maintenance of Effort Services** - These are services which the County has traditionally provided or which reflect a major capital investment requiring an expenditure of funds to maintain.
3. **Quality of Life** - These are activities which are provided for more specialized groups and enhance the desirability of Palm Beach County as a place to live.

Within each category, projects are ranked as:

1. Essential
2. Necessary
3. Desirable

The following matrix demonstrates the resulting order priority that a department would rate its proposed capital projects.

BASIC SERVICES	MAINTENANCE OF EFFORT	QUALITY OF LIFE
Essential (1)	Essential (2)	Essential (3)
Necessary (4)	Necessary (5)	Necessary (6)
Desirable (7)	Desirable (8)	Desirable (9)

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Basic service essential projects are considered highest priority and Quality of Life desirable projects last priority.

### **Other Considerations**

- ✓ Impact on County revenues and annual operating budget
- ✓ Degree of urgency
- ✓ Whether or not the project duplicates another public or private facility
- ✓ Other factors not directly addressed above
- ✓ Whether or not the project is required by legislative mandate

### **Relationships Between the Operating and Capital Budgets**

There are many features that distinguish Palm Beach County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services, but does not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the cost of doing business, in the size of the County and in the types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and inter-governmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget.

Operational needs drive the capital budget. For example, major expansion requirements in the 1998-99 capital budget are fire stations, parks, water treatment plants and library expansion, which were necessitated by continued population growth and the County's role in providing these basic services to the citizens.

Some capital improvements will actually decrease maintenance costs, such as replacement of fire trucks and water lines or reconstruction of roads. Long term operations and maintenance costs resulting from the six year capital improvement program are addressed in the CIP document, published separately.



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## Capital Improvement Budget Summary

The 1998-99 capital improvement budget has appropriations totaling \$645.2 million . The capital improvement program is financed primarily through bonds, impact fees, balance brought forward and taxes. A detailed capital project listing is contained in the capital improvement program document, published separately. Some of the highlights of the capital improvement program include:

**General Government/Criminal Justice/Environmental Lands & Beaches** - These projects include amounts budgeted for general government buildings including land acquisition, design and construction. The FY 1998-99 budget is \$144.4 million and includes various criminal justice facilities, telephone systems, courthouse improvements, a 800 Mhz trunked radio system, data processing systems and equipment, environmentally sensitive land purchases, beach renourishment and other general government capital projects.

**Fire-Rescue** - These projects total \$9.9 million and include four new stations, contamination cleanup, and improvements to existing operations/alarm center and fire stations.

**Libraries** - The projects primarily consist of the Library Expansion Program which was approved by the voters of the County in 1986. The program was funded by a one-half mill ad valorem tax levy for two years. Library projects total \$4.3 million and is nearly complete as to the expansion program.

**Parks & Recreation** - These projects include various parks financed by the \$30 million Park Development Bonds, a \$26.3 million bond issue for special recreation facilities and community parks, and by Impact Fees. Park projects are budgeted for \$67.5 million in FY 1998-99.

**Roads** - These projects total \$195.7 million and consist of right-of-way acquisition and design and construction of various County roads. The majority of the projects are those identified in the County's Five Year Road Program as adopted by the Board of County Commissioners.

**Street & Drainage Improvements** - These projects total \$10.0 million and are largely for infrastructure improvements to County maintained bridges, culverts and other street pavement, curbing and canal drainage projects.

**Airports** - Capital projects budgeted by Airports include a roadway canopy, air cargo apron, land acquisition, additional parking and construction of new hangers. These projects total \$64.2 million.

**Water Utilities** - These projects total \$137.7 million including water and wastewater treatment plants, system improvements and the expansion of various existing facilities.

**Mass Transit** - These projects total \$11.4 million and are for a new administration and maintenance facility and replacement busses.

**FY 1998-99 Capital Budget  
Capital Projects by Type**

<b>Project Type</b>	<b>Actual FY 1996-97</b>	<b>Budget FY 1997-98</b>	<b>Estimated FY 1997-98</b>	<b>Budget FY 1998-99</b>
Criminal Justice	\$19,697,229	\$17,679,850	\$4,878,788	\$14,492,206
Environmental Lands & Beaches	37,310,493	25,551,667	7,309,997	27,391,201
Fire-Rescue	3,627,975	9,538,914	1,982,327	9,913,027
General Government	35,145,374	98,835,178	23,847,101	102,537,516
Libraries	693,488	3,257,921	75,218	4,339,360
Parks and Recreation	17,238,948	59,942,834	6,934,405	67,482,869
Roads	64,900,438	174,048,185	35,309,506	195,728,532
Streets & Drainage (MSTU's)	1,149,311	10,324,924	1,492,926	9,954,330
Airports	33,715,457	99,632,970	56,472,509	64,233,166
Water Utilities	29,815,948	135,019,661	40,902,855	137,733,585
Mass Transportation	6,674,543	13,978,345	10,909,661	11,393,000
<b>Total</b>	<b>\$249,969,204</b>	<b>\$647,810,449</b>	<b>\$190,115,293</b>	<b>\$645,198,792</b>





# Section E

## Debt Service



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## Debt Service Overview

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 1998-99, and in future years.

### Bond Issues and Other Debt Outstanding

The following table shows that there are currently thirty-six County bond issues and installment debt outstanding. Six are General Obligation issues, twenty are Non-Self Supporting Revenue bonds and installment debt, and ten are Self-Supporting Enterprise issues. At original issue, total debt is \$1,335.2 million. Including Solid Waste Authority, the total outstanding debt includes forty-one issues with an original issue value of \$1,815.8 million.

### FY 1998-99 Debt Service

The next table shows that the FY 1998-99 funding requirement is \$94.1 million for County debt. This amount includes interest payments, principal, and fiscal charges on the debt.

### Debt Service Requirements After FY 1998-99

The third table in this section summarizes Debt Service requirements after FY 1998-99, based on currently outstanding County bond issues and other debt. The amounts are as follows:

FY 1999-00	-	\$ 89.6 million
FY 2000-01	-	\$ 88.0 million
FY 2001-02	-	\$ 87.3 million
FY 2002-03	-	\$ 83.9 million
FY 2003-04	-	\$ 83.9 million
Future	-	\$ 798.0 million

### Ratios

The table in this section provides a variety of statistical information, expressing the County's Debt Service in terms of ratios. Based on these ratios, Palm Beach County is in a healthy debt capacity position.

**Summary of Outstanding Bond Issues and Installment Debt  
as of October 1, 1998**

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b><u>General Obligation Debt</u></b>					
50M ESL Bond, Series 1994	Acquisition of environmentally sensitive lands	\$50,000,000	12/20/94	12/1/14	\$15,805,000
50M ESL Bond, Series 1991	Acquisition of environmentally sensitive lands	50,000,000	10/15/91	10/1/06	8,705,000
Refunding Bonds, Series 1994A	To pay cost of issuance of Series A and B bonds	1,950,000	2/1/94	7/1/99	415,000
Refunding Bonds, Series 1994B	Refund outstanding Bond issue for acquisition and improvement of beach and park sites and acquisition of environmentally sensitive lands	57,440,000	2/1/94	7/1/11	48,170,000
Refunding Bonds Series 1993	Refund 30M Park issue 1987 for Countywide regional park improvements	23,375,000	6/15/93	7/1/02	11,880,000
Refunding Bonds, Series 1998	Refund portion of Series 1991 & 1994 GO Bonds for acquisition of environmentally sensitive lands	<u>45,625,000</u>	04/01/98	12/01/14	<u>45,625,000</u>
Total - General Obligation Bonds		<u>228,390,000</u>			<u>130,600,000</u>
<b><u>Non Self-Supporting Revenue Bonds</u></b>					
Glades Health Facility Bonds	Construction and improvements to a Health Department Clinic in the Glades	1,000,000	11/28/84	9/1/04	420,000
Pooled Financing (Sunshine Pool - 2 issues)	Land acquisition; construction and improvements to various general government and Fire-Rescue buildings	50,875,000	5/1/87	5/1/16	25,745,000
		10,000,000	5/31/88	7/1/04	5,060,000
Criminal Justice Facilities Bonds-Series 1990	Construction of Judicial Center and Detention Facility	233,620,000	6/15/90	6/1/15	51,685,000
Airport Centre Rev Bonds-1992	Purchase Airport Centre Building Complex	10,470,000	11/1/92	8/1/13	8,740,000
Crim Justice Fac Refunding Bonds-Series 1993	Partial refunding of 233M issue series 1990 for construction of CJC facilities	117,485,000	5/15/93	6/1/11	115,760,000
Revenue Refunding Bonds-1993	Refund Series 1986 Public Improv. Bonds	26,515,000	4/1/93	10/1/06	17,740,000
Admin Complex Rev Ref-1993	Refund Public Building Corp Series 1986	22,245,000	5/5/93	6/1/11	17,745,000
Beach Acquisition Rev Ref-1993	Refund Beach Acquisition Series 1986	30,730,000	8/12/93	11/1/07	23,200,000
Crim Justice Facilities Bonds-Series 1994	Construction of Criminal Justice Facilities	26,380,000	4/1/94	6/1/15	23,490,000
Public Improvement Rec. Fac. Rev Bonds, Ser 1994	Construction and development of a public Golf Course	8,585,000	7/15/94	7/1/14	7,835,000



**Summary of Outstanding Bond Issues and Installment Debt  
as of October 1, 1998**

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
Non-Ad Valorem Rev Bonds Series 1995	Purchase vehicles for Sheriff Dept. & computer equipment	9,375,000	1/31/95	1/1/99	1,755,000
Public Improvement Rev. Bonds, Series 1995	Judicial Center Parking Facilities	15,175,000	12/1/95	11/1/15	14,230,000
Stadium Facilities Construction of Revenue Bond, Series 1997	Spring Training Baseball Stadium	28,010,000	12/1/96	12/1/16	27,125,000
Criminal Justice Fac. Refunding Bonds, Series 1997	Partial refunding of 233M issue series 1990 for construction of CJC facilities	32,775,000	8/1/97	6/1/13	32,655,000
Parks & Recreation Fac. Revenue Bonds, Series 1996	Acquisition & Construction of Parks & Recreation Facilities	26,300,000	9/1/96	11/1/16	25,490,000
Revenue Improvement Bonds, Series 1997	Construction of N. County Courthouse and Sheriff's Motor Pool	<u>22,245,000</u>	12/1/97	12/1/17	<u>22,245,000</u>
Total - Non Self-Supporting Revenue Bonds		<u>671,785,000</u>			<u>420,920,000</u>

**Non Self-Supporting Installment Purchases**

Sheriff Vehicle Loan-96	Purchase vehicles and equipment for Sheriff Dept.	4,300,000	5/7/96	5/17/99	1,017,867
Sheriff Vehicle Loan-97	Purchase vehicles for Sheriff Dept.	5,000,000	3/18/97	3/18/00	2,597,799
Sheriff Vehicle Loan-98	Purchase vehicles and equipment	<u>2,800,000</u>	4/8/98	4/1/01	<u>2,362,733</u>
Total - Non Self-Supporting Installment Purchases		<u>12,100,000</u>			<u>5,978,399</u>

**Self-Supporting Revenue Bonds**

Water & Sewer System Series 1985	Provide funding for buyout of South Palm Beach Utilities	18,645,000	6/13/85	10/1/11	14,845,000
Water & Sewer System-1986	Refund portion of Series 1984	59,530,000	11/1/86	10/1/98	2,325,000
Water & Sewer System Series 1989	Provide funding to assist in financing five year capital improvement program	38,000,000	07/1/89	10/1/98	1,595,000
Water & Sewer Revenue-1993A	Provide funding for capital expansion of existing water & sewer systems	15,000,000	8/31/93	10/1/13	13,465,000
Water & Sewer Revenue-1993B	Debase portion of series 1989 callable 10/1/98 in the amount of \$27,183,000.	29,875,000	8/31/93	10/1/09	28,720,000
Water & Sewer-1995	Provide funding for a portion of construction of certain addition to water & wastewater fac.	54,650,000	11/1/95	10/1/11	53,360,000
Water & Sewer-1998	Provide funding to assist in financing 5 year CIP	30,000,000	6/1/89	10/1/17	29,775,000

**Summary of Outstanding Bond Issues and Installment Debt  
as of October 1, 1998**

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
Airport System Subordinated Indebtedness, Series 1989	Provide funding to pay expenses of Series 1991 Refunding Bonds	3,850,000	6/1/89	10/1/10	3,250,000
Airport System, Series 1991	Refund portion of Series 1984	94,815,000	9/30/91	10/1/10	92,510,000
Airport System, Series 1992	Refund Series 84; Improvements to Palm Beach International Airport	<u>90,690,000</u>	2/1/92	10/1/14	<u>68,770,000</u>
<b>Sub-Total-Direct County Self-Supporting Debt</b>		<u>435,055,000</u>			<u>308,615,000</u>
Solid Waste Authority Revenue Refunding Bonds, Series 1989	Provide funding for capital expansion of existing disposal systems	83,045,000	4/15/89	12/1/05	30,950,000
Solid Waste Authority Revenue Refunding Bonds, Series 1992	Refund portion of Series 1989: Retire 1991 bond anticipation note, provide capital funding	58,510,000	11/24/92	11/1/09	57,525,000
Solid Waste Revenue Refunding Bonds, Series 1997	Refund a portion of Series 1984 Bonds	266,590,000	03/15/97	12/1/10	266,590,000
Solid Waste Revenue Bonds, Series 1997	To fund a portion of the escrow for the refunding of Series 1984 Bonds	33,885,000	03/15/97	10/1/11	33,885,000
Solid Waste Note Payable 1997	To refund a portion of series 1984 Bonds and terminate swap with AIG	<u>38,565,000</u>	03/15/97	10/1/00	<u>38,565,000</u>
<b>Sub-Total Solid Waste Authority</b>		<u>480,595,000</u>			<u>427,515,000</u>
<b>Total - Combined Self-Supporting Revenue Bonds</b>		<u>\$915,650,000</u>			<u>\$736,130,000</u>
<b>Sub-Total - All County Direct Budgetary Controlled Debt</b>		<u>\$1,335,230,000</u>			<u>\$866,113,399</u>
<b>Total - Combined All Debts</b>		<u>\$1,815,825,000</u>			<u>\$1,287,650,000</u>

NOTE: Solid Waste Authority is responsible for the issuance and control of their debt requirements. As a result of a change in State law, the Palm Beach County Board of County Commissioners now has oversight responsibility over the Solid Waste Authority and accordingly, the Solid Waste Authority is now included in the County's Comprehensive Annual Financial Report.



## Debt Service Summary by Function

<u>Fund</u>	<u>Amount</u>	<u>General Government</u>	<u>Physical Environment</u>	<u>Transportation</u>	<u>Principal</u>
45.62M GO Ref, 1998	\$3,558,294	\$2,078,294			\$1,480,000
50M ESL, 1994	2,520,332	900,332			1,620,000
23.375M Ref of 30M Park	3,304,900	544,900			2,760,000
50M ESL Bonds, 1991	2,563,323	583,323			1,980,000
59.39M Refunding GO 94	5,210,047	2,285,047			2,925,000
28.01M Professional Sports Fac	2,246,413	1,326,413			920,000
26.3M Parks Facilities, 1996	2,108,595	1,268,595			840,000
1M Glades Health Facility	81,000	21,000			60,000
9.375M Revenue Bond	1,801,594	46,594			1,755,000
10.47M Airport Centre	892,195	502,195			390,000
22.245M Revenue Improvement Bonds, 97	1,734,890	1,004,890			730,000
15.175M Judicial Ctr Garage	1,201,498	671,498			530,000
9.15M Okeehetee Golf Course	765,915	440,915			325,000
30.73M Beach Bd Ref	2,969,621	1,084,621			1,885,000
26.515M Rev Refunding	2,756,900	881,900			1,875,000
233.6M Criminal Justice	10,333,650	3,673,650			6,660,000
117.485M CJC Refunding	6,482,183	6,097,183			385,000
26.38M CJC Completion	2,221,352	1,351,352			870,000
32.775M CJC Refunding	1,878,213	1,878,213			0
22.245M ADM Complex Ref	1,904,875	899,875			1,005,000
60.87M Sunshine Pool (1)	3,763,809	1,608,809			2,155,000
4.3M Sheriff Vehicles, 96	1,039,050	21,183			1,017,867
3.06M Sheriff Vehicles, 97	1,804,457	95,281			1,709,176
2.8M Sheriff Vehicles, 98	1,009,130	100,225			908,905
Water Utilities Bonds (3)	13,305,916		\$7,215,916		6,090,000
Airport Bonds (2)	16,665,725			\$11,465,725	5,200,000
SUB-TOTAL DIRECT COUNTY	94,123,877	29,366,288	7,215,916	11,465,725	46,075,948
Solid Waste Authority (3)	40,221,623		20,542,456		19,679,167
<b>Total Combined</b>	<b>\$134,345,500</b>	<b>\$29,366,288</b>	<b>\$27,758,372</b>	<b>\$11,465,725</b>	<b>\$65,755,115</b>

NOTE: The expenditures included in the General Government column represent only interest payments and fiscal charges on general obligation and non self-supporting debt.

The expenditures in the Physical Environment and the Transportation columns represent interest payments and fiscal charges on self-supporting debt. Water Utilities budgets the October 1, 2000, principal and interest projected in the current year; however, for financial statement purposes, it is recorded in the year of payment. Solid Waste Authority is added due to reporting entity concept.

The expenditures included in the Principal column represent payments of principal only for any County bonds.

(1) Two borrowings

(3) Six borrowings

(2) Four borrowings

## Future Debt Service Requirements After FY 1998-99

<b>Fiscal Year</b>	<b>General Obligation</b>	<b>Non Self- Supporting Revenue</b>	<b>Self- Supporting Revenue</b>	<b>Sub-Total Direct County Debt</b>	<b>Solid Waste Authority</b>	<b>Total Debt</b>
1999-00	\$15,612,149	\$43,398,964	\$30,544,478	\$89,555,591	\$40,511,038	\$130,066,629
2000-01	15,599,134	41,897,428	30,511,806	88,008,368	40,509,599	128,517,967
2001-02	15,599,131	41,285,676	30,440,826	87,325,633	40,509,315	127,834,948
2002-03	12,184,965	41,202,845	30,471,314	83,859,124	40,510,637	124,369,761
2003-04	12,271,482	41,098,536	30,492,928	83,862,946	40,507,953	124,370,899
Future	91,002,718	403,162,103	303,796,937	797,961,758	391,895,411	1,189,857,169
<b>Total</b>	<b>\$162,269,579</b>	<b>\$612,045,552</b>	<b>\$456,258,289</b>	<b>\$1,230,573,420</b>	<b>\$594,443,953</b>	<b>\$1,825,017,373</b>

Note: This table includes only principle and interest on currently outstanding bond issues including certain installment purchases payable.

General Obligation Debt refers to tax supported bond issues.

Non Self -Supporting Revenue Debt refers to those bond issues and other debt which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of gas taxes, sales tax revenue, State revenue sharing or other non ad valorem revenues.

Self -Supporting Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes the County Airport and Water Utilities. Solid Waste Authority (another Enterprise operation) is added due to the reporting entity concept.



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## **Debt Service Ratios**

### **Ratios**

The following table describes various debt ratios used to present and analyze the debt position and capabilities of the County.

#### **Net Tax Supported Debt to Taxable Property Values**

The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt.

Ratios in the range of 3% to 5% are considered acceptable. Palm Beach County currently has a ratio of .21%.

#### **Net Tax Supported Debt per Capita**

The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax support debt per person in the County.

Generally, per capita debt ratios of \$300 to \$500 are considered acceptable. Palm Beach County currently has a ratio of less than \$150 per person for outstanding bond issues.

### **Other Ratios**

Two other significant ratios are the ratio of the annual debt service on tax supported debt to total government operating expenses; and, the ratio of the annual debt service on non-self-supporting revenue bonds to total governmental operating expenses.

These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. The budget sum of these two ratios should be less than 10% which will gradually decrease as older issues are retired.

#### **Restriction on Future Issuance of Non-Ad Valorem Debt**

The County has covenanted in each fiscal year that its total non-self supporting debt service shall not exceed 50% of the non-ad valorem revenues of the County. Additionally, the County has covenanted that the aggregate principal amount of non-self supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of non-self supporting debt.

These ratios for the FY 1999 Budget are 21% and 7.2%, respectively and decline over the next 5 years.

In summary, Palm Beach County continues to be in a very strong debt capacity position and appears to have untapped borrowing power for the future.

## Debt Service Data

	<u>FY 1996-97</u> <u>Actual</u>	<u>FY 1997-98</u> <u>Estimated</u>	<u>FY 1998-99</u> <u>Budget</u>	<u>FY 1999-00</u> <u>Projected</u>	<u>FY 2000-01</u> <u>Projected</u>	<u>FY 2001-02</u> <u>Projected</u>	<u>FY 2002-03</u> <u>Projected</u>
Tax Supported Debt (Net)	\$143,400,000	\$134,880,000	\$130,600,000	\$119,835,000	\$110,145,000	\$100,005,000	\$89,295,000
Taxable Values (in \$1000's)	\$57,150,689	\$60,010,700	\$63,246,633	\$65,846,633	\$68,446,633	\$71,046,633	\$73,646,633
Ratio of Net Tax Supported Debt to Taxable Values	0.25%	0.22%	0.21%	0.18%	0.16%	0.14%	0.12%
Population Estimates	1,003,684	1,024,761	1,046,281	1,068,253	1,090,687	1,113,591	1,136,976
Net Tax Supported Debt per Capita	\$143	\$132	\$125	\$112	\$101	\$90	\$79
General Operating Expenditures	\$503,723,958	\$502,979,708	\$550,444,365	\$577,966,583	\$606,864,912	\$637,208,158	\$669,068,566
Annual Debt Service Tax Supported Debt	\$16,200,427	\$15,238,774	\$17,148,626	\$15,612,149	\$15,599,134	\$15,599,131	\$12,184,965
Ratio of Annual Debt Service on Tax Supported Debt to General Operating Expenditures	3.2%	3.0%	3.1%	2.7%	2.6%	2.4%	1.8%
Annual Debt Service Non Self- Supporting Revenue Bond Debt	\$43,448,186	\$45,565,304	\$46,982,379	\$43,398,964	\$41,897,428	\$41,285,676	\$41,202,845
Ratio of Annual Debt Service on Non Self-Supporting Revenue Bond Debt to General Operating Expenditures	8.6%	9.1%	8.5%	7.5%	6.9%	6.5%	6.2%
Non Ad Valorem Revenues	\$218,225,204	\$224,644,003	\$224,235,636	\$230,962,705	\$237,891,586	\$245,028,333	\$252,379,183
Ratio of Annual Debt Service Non Self-Supporting Revenue Bond Debt to Non Ad Valorem Revenues	20%	20%	21%	19%	18%	17%	16%
Ratio of Variable Rate Non Self- Supporting Debt to Total Non Self-Supporting Debt	9.0%	8.0%	7.2%	7.1%	7.0%	6.7%	6.5%





# Section F

## Appendices



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## Glossary

<b>Ad Valorem Tax</b>	A tax levied on the assessed value of real or tangible personal property. Also known as "Property Tax."
<b>Aggregate Millage Rate</b>	The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes excluding voted debt, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. Expresses an "average" tax rate.
<b>Appropriation</b>	A legal authorization granted by a legislative body (e.g., Board of County Commissioners) to incur obligations and make expenditures for specific purposes.
<b>Assessed Value</b>	The fair market value of property (real estate or personal), as determined by the County's Property Appraiser. The assessed value less any exemptions allowed by law is the "taxable value."
<b>Balanced Budget</b>	A budget in which estimated revenues and appropriations are equal.
<b>Base Budget</b>	Ongoing expense for personnel, contractual services, supplies and the replacement of equipment required to maintain service levels previously authorized by the Board of County Commissioners.
<b>Board of County Commissioners (BCC)</b>	The legislative and governing body of a county. Also referred to as the "County Commission."
<b>Bond</b>	A certificate of debt containing a promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.
<b>Bond Refinancing</b>	The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.



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## Budget

A comprehensive financial plan of operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them, and specifying the type and level of services to be provided. Most local governments have two types of budgets -- the "Operating Budget" and the "Capital Improvement Budget."

Palm Beach County uses the following terms:

**Tentative Budget:** County Administrator's recommended budget.

**Adopted Tentative Budget:** Board's modification to the County Administrator's recommended budget. (Basis for first public hearing).

**Final Budget:** Board's modified budget at first public hearing. (Basis for second public hearing).

**Approved Budget:** Board-approved budget at second, and final public hearing.

## Budget Amendment

An increase or decrease in budgeted revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.

## Budget Document

The official written statement which presents the proposed budget to the legislative body (e.g., County Commission).

## Budget Message

A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Administrator.

## Budget Transfer

A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

## Capital Equipment

Equipment with a value in excess of \$750 and an expected life of more than one year such as automobiles, computers and furniture.

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**Capital Improvement**

Physical assets, constructed or purchased, that have a minimum useful life in excess of one year and a minimum cost of \$25,000. Capital improvements typically involve physical assets such as buildings, streets, water and sewage systems, and recreation facilities.

**Capital Improvement Budget**

A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program (CIP).

**Capital Improvement Program (CIP)**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project or other contemplated expenditure in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Outlays**

Expenditures which result in the acquisition of, or addition to, fixed assets such as buildings, land, and roads.

**Capital Project Fund**

A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

**Comprehensive Plan**

Required under Chapter 163 of the Florida Statutes, the Plan shall prescribe principles, guidelines and standards for the orderly and balanced future economic, social, physical, environmental and fiscal development of the County.

**Contingency**

A reserve of funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

**County**

A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

**County Budget Officer**

Each Board of County Commissioners, pursuant to Florida Statutes, Section 129.025, may designate a county budget officer to carry out budget duties as set forth in Chapter 129. In Palm Beach County, the County Administrator has been designated the County Budget Officer.



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<b>County Officers</b>	Independently elected officials including the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. Also referred to as "Constitutional Officers".
<b>Customer Focused Budgeting and Reporting</b>	A performance based budget process which defines each department's mission, articulates program objectives in measurable terms and establishes performance measures to track progress towards meeting those objectives. This method of reporting presents the operating budget in terms of major programs and primary services and first appeared countywide in the FY 1996-97 budget.
<b>Debt Service</b>	Payment of principal and interest related to long-term debt.
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.
<b>Deficit (Budget)</b>	The excess of budgeted expenditures over estimated revenues and receipts.
<b>Department</b>	An organizational unit responsible for carrying out a major governmental function, such as Public Safety or Water Utilities.
<b>Dependent Taxing Districts</b>	Taxing Districts that appear separately on the tax bill and are under County control, e.g., County Library and Fire MSTU.
<b>Depreciation</b>	Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.
<b>Encumbrance</b>	An amount of money committed for the future payment for goods and services not yet received. Encumbrances result from the issuance of a purchase order, contract or formal agreement.
<b>Enterprise Fund</b>	A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate. An example is Water and Sewer.
<b>Exemption</b>	A reduction to the assessed value of property. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned and non-profit owned property.

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<b>Expenditures</b>	The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.
<b>Fiscal Year</b>	Any period of 12 consecutive months designated as the budget year. The fiscal year used by the County, which is set by State Statute, begins October 1 and ends September 30 of the following calendar year. The fiscal year is designated by the date on which it ends. For example, October 1, 1998 to September 30, 1999 would be Fiscal Year 1999.
<b>Fixed Assets</b>	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.
<b>Franchise Fee</b>	A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Services subject to franchise fees include electricity, telephone, natural gas, water and cable television.
<b>Full-time Equivalent (F.T.E)</b>	The number of approved positions equated to a full-time basis (e.g., two half-time positions equal one full-time equivalent position).
<b>Fund</b>	An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.
<b>General Fund</b>	A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Purchasing, Employee Relations & Personnel, and OFMB.
<b>Generally Accepted Accounting Principals (GAAP)</b>	Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time.

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<b>Goal</b>	A long-range desirable result attained by achieving objectives designed to implement a strategy.
<b>Grant</b>	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.
<b>Half Cent Sales Tax</b>	A state-shared revenue source relying on a percentage of net sales tax revenues (one-half of the fifth cent) remitted to the state. Eligible county governments receive a distribution based on population-based formulas. Use of this revenue is restricted to countywide tax relief or governmental programs as well as long-term debt obligations related to capital projects.
<b>Homestead Exemption</b>	A deduction from the assessed (taxable) value of property permanently occupied by the owner in the State of Florida. The exemption is now \$25,000 for all property owners who qualify.
<b>Impact Fee</b>	A charge to a developer and /or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools and roads.
<b>Independent Taxing Districts</b>	Taxing districts that appear separately on the tax bill and are <u>not</u> under County control, e.g., F.I.N.D., Children Services.
<b>Interfund Transfer</b>	Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."
<b>Intergovernmental Revenues</b>	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
<b>Internal Service Fund</b>	A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.
<b>Lease-purchase Agreements</b>	Contractual agreements which are termed "leases", but which in substance amount to purchase contracts, for equipment and machinery.

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<b>Legally Adopted Budget</b>	The total of the budgets of each County fund including budgeted transactions between funds.
<b>Levy</b>	To impose taxes, special assessments, or service charges for the support of County activities.
<b>Liability</b>	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.
<b>Line-item</b>	A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.
<b>Management Team</b>	A "team" consisting of the County Administrator, Deputy County Administrator, the Assistant County Administrators and Directors of major County Departments.
<b>Mandate</b>	Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.
<b>Millage Rate</b>	Rate applied to assessed (taxable) value to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of assessed value.
<b>Municipal Services Benefit Unit (MSBU)</b>	A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.
<b>Municipal Services Taxing Unit (MSTU)</b>	A taxing district covering a segment of the unincorporated area of the County, with individual assessed values and millage rates, which provides municipal-type services such as fire-rescue, or road and street improvements to residents of the area.
<b>Municipality</b>	A local government having governmental, corporate and proprietary powers to enable it to conduct municipal government, perform municipal functions and render municipal services.

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<b>Net Budget</b>	The legally adopted budget less all interfund transfers and inter-departmental charges.
<b>Non-Ad Valorem Assessments</b>	Charges that are not based on property value, but are levied for specific services on each parcel of property. Examples include charges for solid waste disposal, lighting, drainage and water.
<b>Non-Ad Valorem Revenues</b>	Revenues that are derived from a basis other than property value, e.g., Utility Tax, Gas Tax.
<b>Non-Countywide Revenue</b>	Revenue derived for unincorporated areas of the County, e.g., Franchise Fees.
<b>Non-Countywide Expenditures</b>	Expenditures for the benefit of the unincorporated areas of the County, e.g., Sheriff's Road Patrol, Zoning.
<b>Non-Operating Expenditures</b>	The costs of government services which are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to Human Service organizations.
<b>Non-Operating Revenues</b>	The incomes received by the government which are not directly attributable to providing a service. An example is interest on investments.
<b>Non-Tax Revenues</b>	The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.
<b>Objective</b>	Something to be accomplished expressed in specific, well-defined, and measurable terms and achievable within a specific time frame.
<b>Operating Budget</b>	A budget for general expenditures such as salaries, utilities and supplies.
<b>Organization</b>	A level of financial reporting and management responsibility under the County's financial system.
<b>Performance Measures</b>	Specific quantitative and qualitative measures of work performed.

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<b>Personal Services</b>	Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs.
<b>Property Tax</b>	Taxes derived from all non-exempt real and tangible personal property located within the County. Property taxes are computed on the basis of multiplying the millage rate by the taxable value of real or personal property.
<b>Proprietary Fund</b>	A fund which operates similarly to the private sector and focuses on the measurement of net income.
<b>Reserve</b>	A specified amount of funds set aside for the purpose of meeting future expenses. Expenditure of reserve funds directly is not allowed. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.
<b>Retained Earnings</b>	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
<b>Revenue</b>	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
<b>Revenue Bonds</b>	Bonds usually sold to finance the construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
<b>Rolled-back Rate</b>	The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.
<b>Service Level</b>	Services or products which comprise the actual or expected output of a given program.
<b>Single-Member District</b>	A form of representation in which the residents of a District are represented by one County Commissioner voted into office by that District's residents.

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<b>Special Revenue Fund</b>	A fund used to account for specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.
<b>Statute</b>	A written law enacted by a duly organized and constituted legislative body.
<b>Statutory Reserve</b>	FS 129.01 (2)(b) requires revenues to be budgeted at 95% of reasonably anticipated receipts. Palm Beach County budgets a negative 5% Statutory Reserve to accomplish this.
<b>Supplemental Requests</b>	Departmental requests for additional funding in the budget year in order to increase or enhance existing service levels.
<b>Tax Equivalent Revenue</b>	Any revenue that can be used to reduce ad valorem funding requirements on a dollar for dollar basis (e.g., franchise fees, utility taxes).
<b>Tax Rate</b>	The amount of tax stated in terms of a unit of the tax base. For example, 7 mills equals 7 dollars per thousand of taxable value.
<b>Tax Rate Limit</b>	The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.
<b>Taxable Value</b>	The value used for computing the ad valorem taxes levied against property. The taxable value is the "assessed value" less any exemptions allowed by law.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.
<b>Transfers In/Out</b>	Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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**Trim Notice**

The Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Trust and Agency Fund**

A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Truth in Millage Law (TRIM)**

A 1980 Florida law which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Unincorporated Area**

That portion of the County which is not within the boundaries of any municipality.

**User (Fees) Charges**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Utility Tax**

A tax levied by the County on the customers of various utilities such as electricity, telephone, gas and water. The tax rate may be levied up to 10.0 percent of the sales price of such utility service or commodity.



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## **Description of Revenues by Type**

### **Current Ad Valorem Taxes**

Property taxes are computed as a percentage of the taxable value of real property and personal property.

### **Licenses, Permits, and Other Taxes**

Revenue derived from the issuance of local licenses, permits and other taxes. Licenses include both professional and occupational licenses; permits consist of building and various other permits; other taxes consist of user-type taxes, franchise fees and delinquent ad valorem taxes.

### **Inter-Governmental Revenues**

This group of accounts includes all revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments-in-lieu-of-taxes.

### **Charges for Services**

This series of accounts includes all revenues stemming from charges for current services excluding revenues of internal service funds.

### **Fines & Forfeitures**

This group of accounts includes revenues received from fines and penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees.

### **Miscellaneous Revenue**

Miscellaneous revenues consist of sources not otherwise provided for in the preceding categories. These include interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials and contributions from private sources.

### **Balances Forward, Transfers and Other**

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements, except the receipts of an internal service fund. This category also includes fund balances carried over from the previous year.

### **Intra-Governmental Revenues**

Those revenues derived from goods and services furnished by central service agencies of the County to other departments and funds.

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## Description of Expenditures by Object

### **Personal Services**

Expense for salaries, wages and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance and any other similar direct employee benefits.

### **Operating Expenses**

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

### **Capital Outlay**

Outlays for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

### **Debt Service**

Outlays for debt service purposes including principal, interest and other debt service costs.

### **Grants and Aids**

Includes all grants, subsidies and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.

### **Non-Operating**

Includes all transfers between funds which do not represent operating expenditures including transfers between the Board of County Commissioners, the Constitutional Officers and other taxing authorities. This category also includes all reserves.



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## **Description of Expenditures by Activity Type**

### **General Government**

A major class of services provided by the legislative, judicial and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, administration (including central service staff departments), Auditing, Property Appraisal, Tax Collection, Finance, Legal, Planning, Judicial, Supervision of Elections, and various other general government services.

### **Public Safety**

A major category of services provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, investigative autopsies, consumer affairs and all other costs primarily related to public safety.

### **Physical Environment and Utilities**

The cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

### **Transportation**

Costs of services provided by the County for the safe and adequate flow of vehicles, travelers and pedestrians. This category includes the County Transportation Trust, the Transportation Authority, the Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

### **Economic Environment**

The cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to economic environment.

### **Health and Human Services**

The cost of providing services for the care, treatment and control of human illness, injury or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, homes for the infirm, mental health, welfare, retardation, and other human services.

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### **Culture and Recreation**

The cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events and special recreational facilities.

### **Internal Services**

Those expenses incurred exclusively by internal service funds in providing goods and services to user departments or agencies. This category includes fleet management, employee health insurance, casualty self-insurance, workers' compensation, information system services and graphics.

### **Transfers, Reserves and Other**

This is a basic account category to provide for disbursements which are not classified as expenditures. Included in this group are inter-fund transfers, reserves, redemption of long and short-term debts and transfers between the Board of County Commissioners and Constitutional Officers.



# Budget Preparation Calendar

FY 1998-99

<u>Date</u>	<u>Activity</u>	<u>Participants</u>
October 1 - December 1	Update CIE/Tax Requirements and calculate adjusted budget	OFMB
January 23	SWA Disposal Fee budget estimates due	OFMB Solid Waste Authority
February 20	Distribution of Budget Instructions Manual covering operating budgets and capital budget and the related forms/printouts to Departments and Agencies	OFMB
February 20 - March 27	Development of Departmental estimates for current year and budget requests for subsequent year (revenues and operating expenditures)	Departments/Divisions
February 20 - March 13	Development of Non-Departmental revenue estimates for current year and projections for subsequent year	OFMB
March 2 - March 13	Line item budget data input training sessions	OFMB Department/Divisions
March 13 - March 27	Submission of Departmental operating budget requests and CIE projections (Forms 400 & 401) to OFMB (including on-line input by Departments): - Department Group 1 - due March 13 - Department Group 2 - due March 20 - Department Group 3 - due March 27 See page B-10 for specific department groupings.	Departments/Divisions
March 16 - March 30	Forwarding of specific requests to proper Departments for technical review: - data processing requests to ISS - facility improvement requests to Facility Mgmt. - telephone requests to Communications Division - new vehicle requests to Fleet Management Div.	OFMB

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March 16 -	Review and analysis of program summaries and	OFMB
April 10	budget requests/recommendation of funding levels	
April 3	Submission of Capital Project Proposals for the Six Year Period FY 1998-99 through FY 2003-04	Departments/Divisions
April 13 - May 4	Calculation of tax requirements & gross budget and completion of overall budget review	OFMB
May 1	Submission of Constitutional Officers' budget requests	Sheriff Clerk of Courts Supervisor of Elections
May 6 - May 8	Meetings with Management Team to discuss and finalize budget strategies	County Administrator Management Team
May 27 - May 29	BOARD WORKSHOPS - Discussion of budget strategies	BCC County Administrator OFMB Departments/Divisions
May 30	Estimate of assessed property value provided to the Board (F.S. 200.065 (7))	Property Appraiser
May 30	Submission of Property Appraiser's budget request: -to State Department of Revenue -to BCC. (F.S. 195.087 (1)(a))	Property Appraiser
June 1 - June 5	Completion of draft "Tentative Budget" document	OFMB
June 15 - June 22	OFMB review of draft Tentative Budget document	OFMB
June 24	Submission of draft Tentative Budget document to County Administrator	OFMB
June 30	Submission of Tentative Budget to Board by the County Budget Officer (County Administrator) (F.S. 129.03 (3))	County Administrator OFMB
July 1	Certification of taxable property values to Board (F.S. 193.023 (1); 200.065 (11))	Property Appraiser

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July 8	BOARD WORKSHOPS - Recommended Tentative	BCC
July 9	budget and tentative millage, including the Proposed	County Administrator
July 10	Six Year Capital Improvements Program	Management Team
		OFMB
		Departments/Divisions
		Constitutional Officers
July 14	BOARD MEETING - Setting of Tentative Millage for Certification to Property Appraiser	BCC OFMB
July 15	Tentative budget amendments to Property Appraiser's budget from Department of Revenue: -to Property Appraiser -to BCC (F.S. 195.087 (1)(a))	Dept. of Revenue
July 20 - August 21	Summarize Board directions during Workshops into an "Adopted Tentative" Budget for First Public Hearing	OFMB
July 21	Notification to Property Appraiser of proposed millage rate, rolled back rate, and date, time and place of First Public Hearing (F.S. 200.065 (2)(b))	OFMB
August 1	Submission of Tax Collector's budget request: -to State Department of Revenue -to BCC (F.S. 195.087 (2))	Tax Collector
August 14	Last date to submit request for carry-forward funding	Departments/Divisions
August 15	Property Appraiser's budget: -BCC comment period ends -Final budget amendments from Department of Revenue (F.S. 195.087 (1)(a))	BCC OFMB Property Appraiser Dept. of Revenue
August 21	Mailing of Notices of Proposed Property Taxes and First Public Hearing Date (i.e. "TRIM" Notice) (F.S. 200.065 (2)(b))	Property Appraiser
August 31 - September 11	Development of approved equipment list for upcoming fiscal year	OFMB

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September 8 (7:00 p.m.)	FIRST PUBLIC HEARING - Adopt proposed millage and amended tentative budget. (F.S. 200.065 (2)(c))	BCC County Administrator OFMB
September 15	Submission to newspaper of advertisements of Second Public Hearing and Budget Summary Statement	OFMB
September 15	Submission of approved equipment list for upcoming fiscal year to Purchasing and ISS	OFMB
September 21	Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement (F.S. 129.03 (3)(b); 200.065 (2)(d) and (3)(l))	OFMB
September 24 (7:00 p.m.)	SECOND PUBLIC HEARING - Adopt final millage and budget (F.S. 200.065 (2)(d))	BCC County Administrator OFMB
September 25	Submission of approved millage levy resolution and budget to Property Appraiser, Tax Collector, and Department of Revenue (F.S. 200.065 (4))	OFMB
September 25	Submission of additional approved equipment list for upcoming fiscal year to Purchasing and ISS	OFMB
October 1	Beginning of new fiscal year	
N/A	Certification of final taxable values (F.S. 200.065 (5))	Property Appraiser
N/A	Adjustment to adopted millage rate (if greater than +/- 3%) (F.S. 200.065 (5))	OFMB
October 1 - November 20	Update and print adopted Budget Documents	OFMB
October 2	Certification of Compliance submitted to Department of Revenue (F.S. 200.068)	OFMB
December 4	Submission of Budget Documents to GFOA Awards Program	OFMB

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